The Bombay Gazette.

No. 6,894.—New Series. BOMBAY:—MONDAY, MARCH 13, 1871. Annual Subscription in Advance—Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

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LONG ADVERTISEMENTS.

First insertion	8 As. per line.
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In the Native Languages, double the above.

DOMESTIC OCCURRENCES. EACH—RUPEE 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 18th March, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. SUMATRA, (2,201 tons, and 500 H. P.), Captain C. FRASER, WILL LEAVE FOR SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for [illegible] Port, Brindisi, Southampton, &c.

[illegible] also be booked through to Trieste, Venice, Odessa, [illegible]es, and Havre, Liverpool or London.

[illegible] be received on board after sunset on the day [illegible] sailing.

[illegible] reserve the option of forwarding all Goods [illegible] their steamers for Europe, through Egypt, either by Canal in their own steamers, or in vessels employed [illegible] pose.

[illegible] are requested to send their heavy baggage to Mazagon [illegible] 10 A.M. on the day of the Steamer's departure, in [illegible] it may be weighed and labelled previous to shipment.

[illegible] Steamer will leave the New Dock Head at Mazagon [illegible] P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—

To BRINDISI	First Class Rs. 600	Second Class Rs. 300
To SOUTHAMPTON.	,, ,, 650	,, ,, 350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 11th March 1871.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. MONGOLIA, (2,798 tons, and 500 H.P., Captain A. E. BARLOW, will be despatched for the above Ports on THURSDAY, the 16th March, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras, Calcutta and Australia.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 14th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 2nd March 1871.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a MONTHLY LINE OF STEAMERS (via the Suez Canal), leaving

GENOA on the 24th, and BOMBAY on the 1st of each month,

And calling at the following intermediate stations, viz:—

On the Outward voyage at LEGHORN, NAPLES, MESSINA, PORT SAID, SUEZ, and ADEN; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.		3rd Class.	
To Aden	£22	£15	Including Wines at Table.	£4	Without Food.
Suez	36	22		8	
Port Said	38	24		9	
Alexandria	39	25		9-10	
Messina	45	32		12	
Naples	47	33		13	
Leghorn	50	34		14	
Genoa	50	34		14	
Marseilles with transhipment at Genoa	52	35		14-10	

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS, Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY and *vice versa*.

The SPHINX, 1,400 Tons, will be despatched from Bombay about the 28th March, and the APIS, 1,400 Tons, about the 1st May. These Steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine transit through Egypt, and free conveyance of 3 cwt. luggage. For Baggage in excess £4 per Ton is charged.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck with Food.
To Aden	£16	£ 7-13
To Suez	£28	£13- 7
To Port Said	£30	£14- 6
To Trieste	£40	£19- 0

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versa*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE.

FIRST CLASS £13 | SECOND CLASS £9.

Children under 10 years at HALF FARE; under 2 years, FREE.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together:—FIRST CLASS, £10-16 per head; SECOND CLASS, £7-10 per head.

Personal Baggage allowed FREE: 1st Class 200 lbs., 2nd Class 130 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co.:—FIRST CLASS, £3; SECOND CLASS, £2. CHILDREN over 3 and under 10 years at HALF FARE. FREE Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from BOMBAY by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

TRANSHIPMENT SERVICE AT PORT SAID.

GOODS for Trieste, Venice, Odessa, and Ports on the Syrian, Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via SUEZ CANAL, are received and transhipped by the Austrian Lloyd's Agent at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to THE AGENCY OF THE AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 20th February 1871.

FOR LONDON VIA HAVRE, WITH DESPATCH.

MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, WILLIAM STUART, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—Consignees per ship ANAZI, arrived from London, are requested to despatch BOATS to take delivery of their respective GOODS; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

W. NICOL & Co.

Bombay, 2nd March 1871.

SHIPPING.

BRINDISI ROUTE.

ADRIATICO ORIENTALE COMPANY.

THE undersigned are prepared to issue THROUGH TICKETS from SUEZ to BRINDISI, ANCONA, VENICE, NAPLES, ROME, BOLOGNA, FLORENCE, TURIN, SUSA, VERONA, CAMERLATA, MILAN.

Steamers leave Alexandria on the arrival of the Mail from Bombay.

The passage from Alexandria to Brindisi occupies only three days, and the through journey to London about 140 hours, making a saving over other routes of about 48 hours.

On arrival of the weekly fast Steamer from Alexandria, carrying the Supplementary Indian Mail, an Express Train is run from Brindisi by the South Italian Railway en route for London, via Ancona, Bologna, Munich, Cologne, Ostend and Dover.

RATES OF FARE FROM SUEZ, INCLUDING TRANSIT THROUGH EGYPT.

	1st Class.	2nd Class.		1st Class.	2nd Class.
To BRINDISI	Rs. 140	Rs. 100	To ROME	Rs. 153	Rs. 109-8
,, VENICE	Rs. 158	Rs. 108	,, MUNICH	Rs. 208	Rs. 153-0

For rates to other towns apply to STEARNS, HOBART, & Co., Agents.

Bombay, 11th January 1871.

STEAM COMMUNICATION WITH RUSSIA.

(VIA SUEZ CANAL.)

THE Russian Steam Navigation, Trading, and Odessa Railway Company have established a REGULAR SERVICE between ODESSA and BOMBAY, and take Cargo to Odessa, the interior of Russia, Constantinople, Trieste, Venice, Genoa, Marseilles, and all other Continental Ports, as well as to London and Liverpool.

In accordance with the above, the Steam Ship NACHIMOFF, 400 Horse Power, 2,210 tons, Captain GREKE, will be despatched from here on or about the 1st of April.

Particulars regarding the Passenger Service will be published hereafter.

Shippers to Russia are informed that, from the 27th February, a direct goods service by rail has been established between Odessa, Moscow and St. Petersburg at the following reduced rates:—

	From Odessa to Moscow. Rbl.	Cops.	St. Petersbourg. Rbl.	Cops.
Fruits, wet and dry, per Poude of about 35½ lb. English	0	63-93	0	93-93
Tobacco and Nuts of all sorts, do.	0	83-58	1	13-58
Rice do.	0	51-81	0	71-81
Coffee do. Cotton do. Tea do. Colors and Dye Stuff do. Indigo do. Dye Wood do. Sandalwood do.	0	63-93	0	88-93

To these rates, 3 Copeks per Ponde are to be added for transhipment at Odessa and landing at destination. The goods will not change waggons when once loaded at the Goods Station of the Odessa Railway until they reach their destination.

Goods for the interior of Russia should appear in the Manifest of the Steamer as in transit for such or such town, so as to avoid paying Custom Duties in Odessa. The Company will undertake to satisfy the Custom Regulations at Odessa, on account of the concerned at the following rates:—

At 1 Copek per Ponde for goods passing in transit; at 1 per cent. ad valorem for Goods to be cleared in Odessa.

For Freight and all particulars apply to H. BOMANJEE, TOUCHE, & Co., Agents.

N.B.—1 Rouble=100 Copeks; 30 Copeks=1 Shilling; 1 Poude=35½ lb. English.

STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

FARES FROM BOMBAY TO

Class.	Rewas. Rs. A.	Dhurumtur. Rs. A.	Oorun. Rs. A.	Hog Island. Rs. A.	Oolwa. Rs. A.
First Class	2 0	3 0	2 0	2 0	3 0
Second Class	0 12	1 0	0 8	0 12	0 12
Third Class	0 6	0 8	0 4	0 6	0 9

The Rewas and Dhurumtur Ferry Steamer leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M. The Oorun, Hog Island, and Oolwa Ferry Steamer leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M. Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

No. 22, Rampart Row, Bombay.

FOR LIVERPOOL.

MESSRS. GEORGE SMITH AND SONS' Ship CITY OF YORK, 1,194 Tons register, Captain AULD, to be DESPATCHED about 31ST INSTANT.

For Freight apply to W. NICOL & Co., Agents.

Bombay, 7th March 1871.

FOR LONDON.

(TO FOLLOW THE NELSON.)

THE A 1 Iron Clipper Ship VARUNA, 1,318 tons register, JOHN C. CLARK, Commander.

This Vessel is daily expected, having left Galle on 9th instant, and will meet with quick despatch.—For Freight and Passage apply to W. NICOL & Co.

Bombay, 17th February 1871.

SALES BY AUCTION.

MENESSE & COMPANY.

On THURSDAY, the 16th instant, Messrs. MENESSE and Co will hold their usual Weekly Auction Sale at their Rooms, of a quantity of Grey, White and Colored Piece Goods, Twist, &c., &c.

An invoice of 104 Cases superior and fresh Oilmanstores by the well-known Purveyors Batger and Co., of London, just landed from the ship Glendover, consisting of Jams, Jellies, Bottled Tart Fruits, Orange Marmalade, Fruits in Syrup, and Preserved Peel, &c., &c.

12 Bales Grey Shirtings.
7 ditto Grey T Cloths.
5 ditto Grey Jaconets.
10 ditto Flannel.

TO BE LET.—A Stable for a Horse and Garry in Oak Lane.

Apply to MENESSE & Co.

13th March 1871.

BENNETT AND COMPANY.

No. 5, FORBES STREET.

AUCTION SALE of very valuable and handsome Household Furniture, best plated rich Crockery and Glassware, a full-toned English Rosewood seven octave Drawing-room Grand Piano by Broadwood and Sons, a first-class English-built remarkably light Miniature Barouche by E. Kesterton, an English-built light C Spring Buggy, by McNaught and Smith, a pair of handsome well-matched Chesnut and Grey Arab Horses, Gustave Doré's Illustrated Works, Bible, Atala, Paradise Lost, Vivien Guinivere, Plants, &c., at Cumballa Hill.

THIS DAY MONDAY, the 13th, and TUESDAY, the 14th inst., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at his residence, at the abovementioned place, the very valuable and handsome Household Furniture, Piano, Carriages, Horses, &c., the property of Dr. Sylvester, changing residence, to No. 95, Malabar Hill, the same comprises rich thin stem Glassware, handsome Dinner, Breakfast and Dessert Services, best Platedware, such as a set of 4 Dish Covers, Hotwater Curry Dishes, Cruet, Pickle, and Egg Stands, Ice Pitcher, Butter Pot, handsome Waiters, a Mahogany Case containing Dessert Knives and Forks, a ditto containing Fish Knives with mother o'pearl handles, a set of best Electro-plated Spoons and Forks, a first-rate English Oakwood Plate Chest, containing a set of Spoons and Forks for 12 and Cutlery for 18 persons, by Elkington, handsome 3 light Candelabras, handsomely carved seasoned Blackwood Furniture, such as a Dining Table in 4 pieces for 12 persons, Sideboard, Dining-room Chairs, Circular, Handsomely Carved Pier and Sofa Tables, Easy, Prediey, and Drawing room Chairs, full-backed Conversation Sofas, Chiffoniers, Ornament Stands, handsome Centre Ottoman, consisting of 2 Sofas and 2 Easy Chairs, English Wine Tables, rich Brussels and Velvet Pile Carpets, a first-rate Marble 8 day correct-going Clock, a first-class full-toned English Rosewood 7 Octave Grand Drawing-room Piano, by Broadwood and Sons, expressly made to order for the Indian Climate, first-rate Engravings, Chromolithographs and Oil Paintings in gilt frames, elaborately Carved Four-post Bedstead, a handsome Iron Painted ditto, Reclining Couches, Dressing and Washing Tables, Toilet and Cheval Glasses, Wardrobes, Clothes and Gown Presses, Chest of Drawers, Gentleman's Writing Table, Dispense Articles, Cooking Utensils, a small collection of valuable Books, fresh Oilman's Stores, superior Wines, choice Plants, &c., &c.

AT 2 P.M.

A first-class English-built Miniature Barouche, by E. Kesterton with a pair of fast-trotting Chesnut and Grey Arab Horses, with a set of English plated mounted Harness.

An English-built C Spring Buggy, by McNaught and Smith.

A handsome Bay Arab excellent Saddle and Harness Horse, age rising 5.

A Lady's Side Saddle, by Grant and Son.

A Gentleman's ditto by Peat, &c., &c.

Catalogues are published, and the property is now on view.

Bombay, 13th March 1871. BENNETT & Co.

NEW ADVERTISEMENTS.

IN the HIGH COURT of JUDICATURE at BOMBAY—ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act 1866, and in the matter of the FRERE LAND and RECLAMATION COMPANY, Limited.

Upon reading the Affidavit of BYRAMJEE CURSETJEE GHANDY, the Sole Liquidator of the abovementioned Company, sworn on the 2nd day of March, instant, hereunto annexed, and on hearing Messrs. Dallas and Lynch, Attornies for the Liquidator, I do order, under Section CXXXI. of Act X. of 1866 that the said Frere Land and Reclamation Company, Limited, be DISSOLVED as from the 25th day of March 1871, unless in the meantime good and sufficient cause be shown to the contrary; and I do further order that this Order be advertised once in the "Government Gazette," twice in the "Bombay Gazette," twice in the "Times of India," twice in the "Jam-i-Jamshed," twice in the "Bombay Summachar," and twice in the "Soodnyan Bodhuck."—Dated this 4th day of March 1871.

J. P. GREEN.

DALLAS & LYNCH, Attornies for the Liquidator.

IN the HIGH COURT of JUDICATURE at BOMBAY—ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act 1866, and in the matter of the FRERE LAND COMPANY, Limited.

Upon reading the Affidavit of BYRAMJEE CURSETJEE GHANDY, the Sole Liquidator of the abovementioned Company, sworn on the 2nd day of March, instant, hereunto annexed, and on hearing Messrs. DALLAS and LYNCH Attornies for the Liquidator, I do order, under Section CXXXI. of Act X. of 1866 that the said FRERE LAND COMPANY, Limited, be DISSOLVED as from the 25th day of March 1871, unless in the meantime good and sufficient cause be shown to the contrary; and I do further order that this Order be advertised once in the "Government Gazette," twice in the "Bombay Gazette," twice in the "Times of India," twice in the "Jam-i-Jamshed," twice in the "Bombay Summachar," and twice in the "Soodnyan Bodhuck."—Dated this 4th day of March 1871.

J. P. GREEN.

DALLAS & LYNCH, Attornies for the Liquidator.

IN the COURT for the RELIEF of INSOLVENT DEBTORS, BOMBAY.

In the matter of Act XI. and XII. Victoria, Chapter 21, and of JAITHA VULUBJEE, who traded in Bombay as a Merchant.

NOTICE is hereby given, that a Petition by EDWIN HAIGH, THOMAS WILSON, and JOHN CANNELL BUSHBY, carrying on business together in partnership at Bombay under the name and firm of J. C. BUSHBY and COMPANY, Creditors, praying for adjudication in Insolvency under the said Act, against the said Jaitha Vulubjee, verified by the Affidavit of the said John Cannell Bushby, was filed in this Honourable Court on the 11th day of March 1871; and that the matter of the said Petition will be heard in the said Court on MONDAY, the 3rd day of April next, at 11 o'clock in the forenoon.—Dated this 11th day of March 1871.

T. B. FERGUSON, Clerk of the Court.

NEW ADVERTISEMENTS.

LIST of UNCLAIMED LETTERS that have accumulated in the Bombay General Post Office from 11th February to 10th March 1871:—

Anderson, C
Adley, C C—C E
Butler, C C Y, Captain
Baker, G
Brown, L G, Captain
Burgess, R W
Boulnois, C
Bays, W S
Bourne, Thos W
Brittain, R St J
Brown, T W
Baldwin, J
Bloomfield, Edn, Captain
Cookson, E
Calcott, G, Mrs
Clark, J
Campbell, G, Hon'ble
Cousins, Mrs
DeSouza, F & Co
Duck, F
Doller, R
DeGronsillers, E
D'Ortez, A
Elliot, E
Eigner, S
Emmett, A W & Co
Esmail Soomar Naique
Fraser, J
Fulton, J, Major
Graham, C B
Girdhur Premjee
Gurd, T
Goodwin, W
Gerop, J C
Harvey, Col
Hiss, H
Huffam, R E
Hormusjee Pestonjee and Sons
Hanson, C F, Mrs
Hayford, R
Harrison, Captain
John, P S
Jones, J
Johnstone, G
Kull
Lyons, F
Lawrence, M
Lennox, C W
Lord Bros & Co
Mason, J
Maillet, A
Mackenzie, A
McGlashow, J—C E
Michael, G
Macdougall, J W, Captain
McLeod, G
Major, G
Nensey Sewjee
Osborne, M, Mrs
Peterson, F W
Preston, A—C E
Phillips, C M
Robey, C C
Robinson, Miss
Rustomjee Eduljee, of Messrs Manockjee and Rustomjee
Shapoorjee Framjee
Spooner, Mrs
Stanley, E B
Spile, B M
Stutz, W T
Scanlon, J, Miss
Sheppard, R
The Manager Corporation Bank
The late Officer Commanding Troops
Tanner
Taylor, G
Thorp, Captain
Vint, D
Warbrick, W
Williams, W
Weston A R, Captain.

C. A. STUART, Postmaster.

Bombay, Post Office, 11th March 1871.

SURVEYOR-GENERAL'S DEPARTMENT

NOTICE.—With the view of facilitating the purchase or procurement of the published LITHOGRAPHED, PHOTO-ZINCOGRAPHED, and ENGRAVED MAPS of the SURVEY of INDIA, the undersigned notifies for general information, that AGENTS have been appointed under each of the local Governments and Jurisdictions, as below specified, from whom all available Maps will in future be procurable on application, either by sale, or on the public service, as the case may be.

2. It is particularly requested, that purchasers and officials, in each Jurisdiction, will apply in the first instance to the local Agent for such Maps as they may require, and on failing to receive the same, then Messrs. Thacker, Spink and Co., St. Andrew's Library, sole Agents in Calcutta, should be addressed for those required ON SALE, or the Registrar of the Surveyor General's Office at Calcutta, for those required on the PUBLIC SERVICE. By obtaining Maps on the spot, or at the shortest distances, it is hoped, delay and inconvenience, as well as postage, will be spared.

3. Local Agents will supply Maps gratis on the PUBLIC SERVICE, when the requisition is supported by competent authority, but the cost of mounting, binding, and packing must be borne by official applicants. Under the new Postal Rules, Banghy charges cannot be met by the Survey Department.

4. Maps are supplied from the Surveyor General's Office, Calcutta, ON THE PUBLIC SERVICE ONLY. Maps are procurable ON SALE from Messrs. Thacker, Spink and Co, and local Agents only.

5. Lists of the available published Maps are notified from time to time, with their prices, in the several Government Gazettes.

6. Applicants are particularly requested to specify the exact Maps wanted, according to the description or Title, given in the published Lists and Catalogues, and whether coloured or uncolored.

7. The Surveyor General's Office does not undertake the mounting and binding of Maps, and cannot defray the cost of the same.

8. Maps exceeding 3 feet in length cannot be dispatched by banghy dawk.

9. When lithographed District Maps, on the scale of 4 miles = 1 inch are applied for, which may not then be available, the engraved Sheets of the Indian Atlas, containing the required Districts, or any other good Map of the same country, will be sent.

10. The Engraved Sheets of the Atlas of India, size 3 ft. 4½ inches by 2 ft. 3½ inches, scale ¼ inch to the mile, are available to the extent represented on the Index Map, registered at St. Andrew's Library, and as published in the "Gazette of India" dated the 25th September 1869.—Price 2 Rs. each sheet unmounted. The new sheets of the Indian Atlas will in future be published one-fourth the size of those hitherto available, price of each quarter Sheet, Rs. 0-12-0.

11. The following Maps have recently been published;—

Engraved Atlas Sheets Nos. 125 S E, 87 S W, 27 A S E, 44 A S W, 45 N W, 45 S W, 51 N W, 51 N E, 69 N W, 69 N E, 69 S W, 70 S W, 70 S E, 90 S E, 91 N E, 71 N W, 71 N E, 91 S E, 92 N E.

The Photozincographed Sheets of the Topographical Surveys, Scale 1 inch to the mile, size 32 by 18 inches, or 15 minutes of Latitude and 30 minutes of Longitude, of parts of the following Native States and Districts, as shown on the Index Maps, viz., Gwalior, Dholepoor, Ulwur, Jeypoor, Kerowlee, Shekawatee, Rewah, Bundelcund, Chota Nagpore, Sirgoojah and Jushpoor; Vizagapatam Agency—portions of Jeypoor and Goomsoor—Price, each ... Rs. 1 0 0

Khasia Hills ... (Scale ½ inch = 1 mile) 0 8 0

Lithographed Sheets, of the Revenue Surveys in Oudh, Sindh, Central Provinces, published to the extent represented on Index Maps, Scale 1 inch to the mile ... 1 8 0

General Maps of India, of sizes, (coloured) No. 1 (smallest). Engraved ... 0 8 0

Ditto ditto ditto No. 2 (next size). Engraved. 1 4 0

Ditto ditto ditto No. 4 do Lithographed in six sheets ... 6 0 0

Punjab in 8 sheets, Scale 8 miles = 1 inch, size 36 by 21 inches each sheet, Sheets 1, 2, 3, 4, 6, 7, 8, available ... 2 0 0

Punjab and Dependencies in 4 Sheets, scale 16 miles = 1 inch, entire ... 4 0 0

AGENTS.

CALCUTTA......Messrs. Thacker, Spink & Co., St. Andrew's Library.
ALLAHABAD...Curator of Government Books, N W P.
NAGPOOR......Curator of Government Books, Central Provinces.
LAHORE........Manager Punjab Printing Company, Limited.
LONDON........Messrs Stanford, 6, Charing Cross, & W H Allen & Co., Waterloo Place.

12. Maps are not issued from the Surveyor General's Office to private applicants or ON SALE.

Whenever communications are received from non-official applicants, they are transferred to the Agents for disposal.

13. Maps published or printed by other Departments are not issued by this Office.

H. L. THUILLIER, Colonel, Surveyor General of India.

Surveyor General's Office, Calcutta, 6th Feb. 1871.

CHUBB'S BOX AND LOCK MART, PARSEE BAZAAR STREET, FORT, BOMBAY

McCABE'S EIGHT DAY CLOCK with Music and showing Dates and Week Days with Brass Ornamented.

McCABE'S GOLD WATCHES with compensation balance.
McCABE'S GOLD and SILVER WATCHES of double fly and spring Cap, best quality.
JOHN JONES' GOLD and SILVER WATCHES, of the latest improvement.
SILVER CARD CASE, engraved for Gentlemen's use,
Few sets of GOLD BUTTONS, complete, with Collar Buttons.
Few Pairs of STUNT SHOES, No. 6 and No. 7.
CHUBB'S FIRE-PROOF SAFES, of sizes, with Drawers.
CHUBB'S DESPATCH BOXES, complete.
CHUBB'S CASH and PAPER BOXES of every sizes.
CHUBB'S Chest, Till, Cupboard and Padlocks of all size.

EDULJEE PESTONJEE.

CAUTION.

STEEDMAN'S SOOTHING POWDERS,

for Children cutting their Teeth. Purchasers are requested to BEWARE OF IMITATIONS of this Medicine, and to observe, in every case, that the words "JOHN STEEDMAN, CHEMIST, WALWORTH, SURREY," are engraved on the Government Stamp affixed to each packet, without which none are genuine. Sold by all Chemists and Druggists in Bombay, in Packets.

PATENT WROUGHT NAILS.

J. J. CORDES & Co.,

The Patentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as "EWBANK'S NAILS," desire to make it known that they have adopted a "Star" or "Cross" as their Trade Mark, and that all Nails now made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their Works is also placed a card bearing their name and address.

Any Nails, therefore, which are not distinguished as above, must not be confounded with "EWBANK'S NAILS," the quality of which is so well appreciated as being far superior to that of any other make.

DOS WORKS:—NEWPORT, MONMOUTHSHIRE, ENGLAND.

THE INDIAN TRAVELLERS' GUIDE FOR MARCH.

PRICE—EIGHT ANNAS.

CONTAINING the latest alterations in the time of running of the Trains on the various Lines of Railway, the time tables of the Local Trains between Bombay and Bandora, on the B. B. & C. I. and G. I. P. Lines, Steamer time tables, in addition to a large amount of interesting and useful information to travellers.

The GUIDE, having a large circulation amongst travellers, by rail and otherwise, is a most effective medium for advertisements.

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Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Termini, and of the following

AGENTS—

Bombay and Poona:—Messrs. Chesson and Woodhall.
Bombay:—Messrs. Thacker, Vining & Co.
Poona:—Messrs. Treacher & Co., and Railway Bookstall.
Alexandria:—Messrs. D. Robertson and Co.
London:—Mr. G. Street, 30 Cornhill.

NOTICES.

OWING to the DEATH of MR. ALEXANDER SUTHERLAND, of the Firm of INGLIS and SUTHERLAND, Contractors, G. I. P. Railway No. 19 Contract, all parties having CLAIMS against or Moneys due to the said Firm, are requested to forward the same not later than the 18th March, to MR. J. CROSS, District Pleader, Poona.

MESSRS. M. B. COHEN & Co., SHIPPING, FORWARDING, CUSTOM HOUSE, and GENERAL COMMISSION AGENTS.

Apollo House. M. B. COHEN & Co.

NOTICE.—We beg to notify that we have admitted MR. FRANK GEORGE JEFFERSON a PARTNER in our FIRM as from the 15th ultimo.

Bombay, 6th March 1871. GEO. S. KING & Co.

TO CAPITALISTS.—The LAND MORTGAGE BANK of INDIA (CREDIT FONCIER INDIEN) Limited are prepared to treat for the sale by PRIVATE CONTRACT of SUNDRY PROPERTIES in

BOMBAY,
POONA,
SHOLAPORE,
PANCHGUNNY,
KURRACHEE,

particulars of which may be had by applying to the Manager at the Bank's Office in Bombay. If desired part of the Purchase Money may remain on mortgage for a time at a moderate rate of interest.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co., Care of Messrs. Mooljee Thackersey & Co., Opposite the New Bank of Bombay.

NOTICE.—ALBERT LIFE ASSURANCE COMPANY (in Liquidation).—The TIME for RECLAIMING PREMIA PAID since the suspension has been EXTENDED by the Court of Chancery to the 31st of July next.

C. H. OGBOURNE, Attorney for the Official Liquidators.

Calcutta, 28th February 1871.

BOMBAY RECLAMATION COMPANY, Limited (in Liquidation).—A FOURTH DISTRIBUTION of ASSETS of Rs. 50 per share will be made to the Registered Shareholders on the production of Share Certificates on and after TUESDAY next, the 7th instant.

JAMES G. SMITH, For self & Co-Liquidators.

Elphinstone Circle, 2nd March 1871.

FORT PRESS COMPANY (Limited).—NOTICE is hereby given, that the ORDINARY ANNUAL GENERAL MEETING of the SHAREHOLDERS of the above Company will be HELD at the Office of the Secretaries and Treasurers on TUESDAY, the 14th March 1871, at 3 o'clock P.M.

1st—To receive the Annual Accounts, duly audited, and to declare a Dividend.

2nd—To elect Directors in place of those retiring from office, who are eligible for re-election; to confirm the appointment of a Provisional Director; and also to elect a new Director.

3rd—To appoint an Auditor or Auditors for the current year, and to fix his or their remuneration.

The Transfer Books of the Company will be closed from this day until after the Meeting of the 14th instant.

By order of the Directors,
EWART, LATHAM & Co.,
Secretaries and Treasurers.

Church Lane, 1st March 1871.

THE ORIENTAL SHIP OWNING ASSOCIATION, Limited, (in Liquidation).—NOTICE is hereby given to all persons having claims upon the above Association to send in statements of such claims in writing to MR. S. P. FRAMJEE, the Liquidator of the above Association, at his Office in No. 6, Hornby Row, Bombay, or to Messrs. ACLAND, PRENTIS, and BISHOP, Solicitors for the Liquidator, at their Office in Apollo Street, within three months from the date hereof, after which time the Liquidator will proceed to take the necessary steps for the dissolution of the Company, which are prescribed by Section XCV. of Act XIX. of 1857, without regard to such claims as may be outstanding and of which no such statement shall have been sent in.

ACLAND, PRENTIS AND BISHOP, Solicitors for the Liquidator of the Oriental Ship Owning Association, Limited.

Bombay, 23rd January 1871.

NOTICE.—SEALED TENDERS will be received at the Office of the undersigned, up to 2 P.M. on WEDNESDAY, the 22nd instant, from parties willing to undertake the RIGHT of COLLECTING, GRAZING and other FEES on the ESPLANADE, from 1st April 1871 to 31st March 1872.

For the amount of fees to be levied and other particulars, apply to

KAHANDAS MUNCHARAM, Executive Engineer, Presidency.

Office of the Executive Engineer, Presidency, Bombay, 8th March 1871.

NOTICE.—SEALED TENDERS will be received by the undersigned, at 12 o'clock noon on the 15th proximo, for the FEED, SHOEING and VETERINARY TREATMENT for TWO YEARS of the HORSES belonging to the GENERAL POST OFFICE.

Tenders should specify the rate per month for each horse.

A deposit of Rs. 500 must accompany each Tender, which will be forfeited to Government in the event of the party whose Tender may be accepted failing to fulfil the Contract.

No reason will be assigned for the rejection of any Tender.

The conditions of the Contract Deed and all other particulars can be learnt on personal application at the Post Office between the hours of 11 A.M. and 4 P.M.

C. A. STUART, Postmaster.

MESSRS. CRAWFORD & Co. will SELL by PUBLIC AUCTION, at their Rooms, on MONDAY, the 13th March, instant, at 2 o'clock, a pair of handsome CAPE CARRIAGE HORSES, bay with black points—"TOM-TIT" and "JAY"—about 15 hands high, formerly belonging to Kessowjee Naik, Esq., and A. F. Soundy, Esq., and now belonging to Mr. Frank Chalk. They go in double and single Harness and in Saddle. "Tom-tit" is very fast and a good jumper. "Jay" carries a Lady. Also a BUGGY, in excellent condition, by Lewis of Salisbury, and a Saddle and Bridle, Harness and Whips.

JONES' PATENT GIN.—The MOFUSSIL COMPANY, Limited, have been appointed SOLE AGENTS in INDIA, and any information regarding the Patent can be received from JAMES MELVILLE, the General Manager, who is authorized to register orders for New Gins and the necessary Beaters for converting the "Macarthy."

EDWARD JONES, Patentee.

Bombay, 9th March 1871.

LINDLEY AND WARREN, PHOTOGRAPHERS AND MINIATURE PAINTERS,

No. 11 FORBES STREET AND APOLLO STREET.
CARTES—Rs. 12 PER DOZEN.

PIANOFORTES.

Solid Mahogany, Seven Octaves, by SCHIEDMAYER OF STUTTGART, Made expressly to stand the climate of INDIA, and perfect in Tone and Finish. Rs. 575 Nett Cash.

J. NEUBERG.

HARMONIUMS,

For Drawing-rooms and Churches. Prices moderate.

J. NEUBERG.

JUST LANDED,

COOKING STOVES for large and small Families, From the Columbian Stove Works, Glasgow.

Agent in Bombay, J. NEUBERG.

HEATING STOVES,

with accommodation on the top for two Boilers or one Boiler and one Kettle.

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ENAMELLED IRON WARE.

Orders received for large supplies from samples always kept in stock.

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ICE BOXES. BONNET BOXES.
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OVERLAND PROVISIONS AND OILMANSTORES.

HAMS—BACON—CHEESE.
TRICHINOPOLY CHEROOTS.
PONDICHERRY CHEROOTS AND CIGARS.
BURMAH CHEROOTS.

Orders from Messes and Clubs executed at moderate rates.

J. NEUBERG.

SACCHARO-CHIRETTINE,

The most efficient BITTER TONIC known.

Received emphatic approval at BRITISH PHARMACEUTICAL CONFERENCE, LIVERPOOL, SEPTEMBER 1870.

D. S. KEMP & Co.,
CHEMISTS TO HIS EXCELLENCY THE GOVERNOR,
BOMBAY AND POONA.

TRUE GOA POWDER.

See that it bears the signature of

D. S. KEMP & Co.,
BOMBAY AND POONA.

AROMATIC DISTILLATE,

Surpasses all crude spices for making CLARET CUP.

D. S. KEMP & Co.,
BOMBAY AND POONA.

EQUATORIAL HAIR DOUCHE,

Is a hair lubricant and preservative prepared on CORRECT PRINCIPLES.

D. S. KEMP & Co.,
BOMBAY AND POONA.

MOULE'S PATENT EARTH CLOSETS.

Dealwood Commodes, complete	Rs. 40
Pull-up / Self-acting: Apparatus for fitting with pail and cover	25
Sieves for ditto	3

SOLE AGENTS,
CUTLER, PALMER, & Co.,
DEAN LANE, BOMBAY.

Just published.

MACPHERSON'S CIVIL PROCEDURE CODE. Fifth Edition, 1871. Cash—Rs. 16. Credit—Rs. 18.

THACKER, VINING, & Co.

WINES, SPIRITS, BEER, &c.

GILL AND COMPANY, WINE MERCHANTS.

ESTABLISHED IN LONDON IN 1795.

LONDON ....37, CRUTCHED FRIARS, MARK LANE.
BOMBAY...........RAMPART ROW, NEXT TO THE AGRA BANK.
CALCUTTA........GOVERNMENT PLACE.

GILL & Co. beg to inform the Indian Public that they have now established a

BRANCH HOUSE IN BOMBAY,

in conjunction with the London and Calcutta Firms, and would call attention to the following quotations. From their position as wholesale Wine Merchants in the City, dating back to 1795, they can offer terms to Traders, Messes, and the Residents of India generally, hitherto unobtainable. Direct Indents will be undertaken on the usual terms. This Branch, as in Calcutta, will be conducted on purely London principles, and the Wine offered at London quotations, adding thereto simply freight, duty, and incidental charges.

Regimental Messes can be supplied direct from the London House, or send their indents to the Calcutta or Bombay Branches; in either case their orders will meet with prompt attention.

Traders will be dealt with on their usual Wholesale Terms.

Wholesale Orders should be sent to the London Firm. Casks and cases can be branded to suit the convenience of the purchaser. TERMS TO THE TRADE—Six months from date of Bill of Lading 2½ per cent. discount for cash. Our Calcutta and Bombay terms are cash at quotations.

	In Bond in London. Shillings. Per doz.	In India, including all charges. Rupees. Per doz.
CHAMPAGNES—		
Fleur de Sillery, dry	54 0	35 0
Sillery, choice and dry	60 0	39 0
Chateau d'Ay, vintage '58, magnificent wine, very dry	72 0	45 0
Ay, in half pints	15 0	12 0
Pints at 6s. per doz. case extra.		
SPARKLING HOCKS—		
Hock, Best Sparkling	54 0	35 0
SPARKLING MOSELLES—		
Moselle, best Sparkling	54 0	35 0
SHERRIES—		
G A good Dinner Wine	24	19 0
G Pale dry, and excellent quality	34 0	24 0
G Pale, elegant, and dry	44	9 0
Vino de Pasta, a wine much appreciated	48 0	31 0
Amontillado, dry and fine quality	50 0	32 0
Amontillado, delicate and extremely dry, as drunk in Spain	50 0	32 0
PORTS—		
G A good quality, matured Wine	32 0	23 0
PORT		
G Choice old Wine, fruity, quite an Invalid Wine	48	31 0
PORT		
STILL MOSELLES—		
Scharzburg	36 0	20 0
Do. Extra quality	40 0	27 0
STEIN WEIN—		
*In original flagons	32 0	23
STILL HOCKS—		
*Light Hock Ordinaire	18 0	16 0
Nierstein	28 0	21 0
Erbach	30 0	22 0
Scharlachberg	48 0	31 0
Rudesheimer	52 0	33 0
Johannisberg	60 0	37 0
CLARETS—		
Ordinaire	10 0	9 0
Medoc Ordinaire, a light breakfast Wine	12 0	11 0
Gill's Medoc	16 0	13 0
St. Emilion	18 0	16 0
St. Julien	19 0	16 8
Chateau Citran	24 0	19 0
La Rose	30 0	22 0
Leoville	36 0	25 0
*Chateau Lafitte	70 0	42 0

Most of the Still Hocks and Clarets in pints at 6s. extra per 24.

*GRANDE ORDINAIRE, Magnums.

N.B.—By special arrangements with the Proprietors of the Lafitte Estate, the wine may be bottled at the Chateau; in such cases, however, an entire hogshead must be indented for.

RED BURGUNDY—		
Beaune	18 0	16 0
Nuits	21 0	19 0
CHABLIS, a light fine Wine	24 0	19 0
SAUTERNE—		
Haut Sauterne	20 0	17 0
*Grand Sauterne, very fine quality	36 0	25 0
BRANDIES—		
G Highly recommended	26 0	24 0
G Very old, choice	42 0	32 0
SUNDRY SPIRITS—		
Old Tom, 1st quality	10 6	15 0
Hollands	12 0	18 0
Superior Old Jamaica Rum, 1st quality	18 0	20 0
Whisky, 1st quality Scotch	12 0	17 0
LIQUEURS (DUTCH)—		
Curaçoa, finest, stone bottles	56 0	40 0
Maraschino de Zara	54 0	39 0
Noyeau	54 0	39 0
Cherry Brandy (pints)	16 0	12 0
Orange Bitters, 1st quality	18 0	16 0

The above are Cash quotations.

The Wines are packed in cases of 1 dozen quarts or 2 dozen pints. Sample bottles, however, may be had at the advertised rates.

N.B.—We shall be glad to receive orders for execution in London for Bass's Beer, bottled by Bass's Agents, price of which is 7s. 6d. per dozen, f. o. b. in London; cost here, including charges, comes to about Rs. 4-14-0 to Rs. 5-2-0 per dozen, according to exchange.

. Orders for Beer must be accompanied with a remittance.

N.B.—THE WINES MARKED(*) ARE COMING FORWARD, AND WILL BE DULY NOTICED ON ARRIVAL.

FOR SALE—

CLARET, CHATEAU DU ROC at Rs. 10 per doz.
CLARET St. EMILION Rs. 11 per doz.

Apply to KILLICK, NIXON & Co.

CHAMPAGNE, slightly ullaged, suitable for CUP or TIFFIN. A few cases of the above to be cleared off at Rs. 15 per dozen, nett.

CUTLER, PALMER & Co.

FOR SALE, at the Godowns of the undersigned:—

Carbonell's SHERRY, at	Rs. 30 per dozen.
M. P. Guimaraens' SHERRY	20 ,,
Do. Old Pale Dry	22 ,,
CLARET	14 ,,
Do. Superior	26 ,,
J. Sandbach & Son's SHERRY	24 ,,
Wauchope Moodie and Hope's SHERRY	24 ,,

EWART, LATHAM, & Co.

GOLD AND SILVER MEDALS AT THE BROACH AND AKOLA EXHIBITIONS 1868.

GOLD KEYLESS HUNTERS and SEMI HUNTERS, Plain or Engine-turned Cases. Rs. 225.

FAVRE, LEUBA, & Co.

LADY'S small GOLD HUNTERS, Enamelled and Jewelled Cases. Rs. 150.

FAVRE, LEUBA, & Co.

SILVER KEYLESS HUNTERS, 1st quality. Patent Lever, extra finished. Rs. 100.

FAVRE, LEUBA, & Co.

SILVER HUNTERS, Patent Lever, 3/4 plate, in strong good Silver Cases, Engine-turned, very serviceable, warranted for two years. Rs. 50.

The same Watch, Keyless. Rs. 70.

FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Octagon or Round, imitation Walnut, 8-days, with Bell. Rs. 25.

FAVRE, LEUBA & Co.

T. CHATELAIN-MONTANDON, WATCHMAKER & JEWELLER,

HAS received the following for Sale:—GOLD WATCHES for Ladies and Gentlemen, manufactured expressly for hot climates, and guaranteed to purchasers for the term of one to three years.

SILVER WATCHES of great variety, from Rs. 20 to 100, with same guarantee.

JEWELLERY—A very large selection, including Half sets, Bracelets, Brooches, Necklaces, Earrings, Lockets, Charms, Finger-Rings, Scarf-Rings, Studs, Watch-Chains, &c., all guaranteed to be of 14, 15, and 18 Carat Gold.

CLOCKS for Schools, Offices, &c.

MUSICAL BOXES, from Rs. 5 to 200.

REPAIRS in Watches, Clocks, Jewellery, Musical Boxes, &c., undertaken and carefully made.

T. CHATELAIN-MONTANDON,
HUMMUM STREET, BOMBAY.

P. HAMILTON & Co., UNDERTAKERS AND SCULPTORS,

86, LOWER COLABA, AND CLARE ROAD, BYCULLA.

Orders for all kinds of Tombs (Granite or Marble, with or without Ornamental Railings), Marble Tablets for Churches, &c., promptly executed. Album Books of Photos, of the newest English designs, and drawings of Tombs and Railings forwarded, on applying as above, where all orders (from outstations or elsewhere) will receive prompt attention.

ICE REFRIGERATORS, with and without drawers. The drawer placed in these useful Boxes makes them very convenient, as bottles can be cooled by the constant drip of the ice-water, without any interference with the tank above containing the ice, and forms an excellent meat-safe, as well as an ice-tank.

CARRIAGES BUILT and REPAIRED on the shortest notice. Full particulars, prices, &c., of P. HAMILTON & Co., at above address.

WINES, SPIRITS, BEER, &c.

PAYNE AND COMPANY, WINE MERCHANTS,

ESTABLISHED IN CALCUTTA, UPWARDS OF HALF A CENTURY.

INDIAN ESTABLISHMENTS.

BOMBAY.............................ELPHINSTONE CIRCLE.
CALCUTTA..........................BELATEE BUNGALOW.

WE beg to call the attention of Messes, Clubs and Residents of Western India and Madras to the undermentioned WINES, SPIRITS, &c., which cannot be surpassed at the respective quotations.

N. B.—IN ALL INSTANCES WE GUARANTEE the QUALITY and PURITY of our Wines and Spirits, and agree to take back, or exchange, any that may not be approved.

OUR QUOTATIONS for SPARKLING WINES, are for GOOD DELIVERY from our Godowns; the risk of breakage and ullage is thereby avoided by the consumer.

All our choice high class Wines arrive per the Overland Route or via the Suez Canal.

Credit Rs. a.	CHAMPAGNES.	Cash. Rs. a.
35 0	Cordon Bleu, a pure, light dry Wine	32 0
43 0	Light Dry Sillery, more body	39 0
49 0	Gold Neck, with ** (double star)—brand, Payne & Co., selected from one of the first Cuvées of '65 vintage, very dry and choice	44 0
49 0	No. 1 Gold Neck, dry, 1st quality, extremely delicate	44 0
49 0	No. 2 Gold Neck, very dry, ditto ditto	44 0
49 0	No. 3 Gold Neck, extra dry, ditto ditto	44 0
	The peculiar dryness of Nos. 2 and 3 find favour at the Principal Mess Tables and Clubs of Europe.	
	SINGLE MAGNUMS, specially selected from a good Cuvée, suitable for Clubs and Messes. Per case	46 0
	DOUBLE MAGNUMS, 1st quality, very dry. Each bottle is equal to 4 ordinary quarts, packed 4 in each case at per case	64 0
	. Most of the above in pints at Rs. 3 extra per case of 2 doz.	
	HALF PINTS Champagne at Rs. 10, Rs. 13, and Rs. 16 per doz.	
	SPARKLING MOSELLES.	
36 0	Crown Brand, fine, recommended	32 0
37 0	Ditto—brand, Payne & Co., Coblentz	34 0
43 0	Ditto Nonpareil, extra superior	39 0
	SPARKLING HOCKS.	
36 0	Crown Brand, fine, recommended	32 0
45 0	Ehrenbreitstein, pale and elegant	40 0
	STILL HOCKS.	
20 0*	Laubenheim, Vintage 1868	18 0
23 0	Bodenthal ditto 1862	20 0
23 0	Geisenheim ditto 1862	21 0
23 0	Erbach ditto 1862	21 0
29 0*	Nierstein ditto 1862	26 0
	STILL MOSELLES.	
23 0	Winningen Vintage 1862	20 0
25 0	Brauenberg ditto 1862	23 0
30 0*	Scharzberg ditto 1862	27 0
28 0*	*Stein Wein*, in original bottles, much appreciated.	24 0
	CLARETS.	
12 0	Vin Ordinaire	10 0
15 0*	Payne's Medoc	13 0
15 0	Breakfast Claret	13 0
17 0	Saint Julien	15 0
20 0	Batailley	18 0
20 0	Beycheville	18 0
22 0	Chateau Larose	20 0
34 0*	Chateau Leoville	28 0
34 0*	Chateau Langoa	28 0
	BURGUNDY, SPARKLING.	
42 0	Red, very fruity	36 0
42 0	White, a full flavoured Wine—Brisk	36 0
	SHERRIES.	
	Mark. Seal. Quality and Peculiarity.	
20 0	B Red—A full flavoured Dinner Wine	18 0
20 0	A Red—Quality as above, but drier	18 0
26 0	C Red—Pale, rich flavoured Dinner Wine	22 0
27 0	1 White—Pale, delicate and nutty	24 0
30 0	2 White—Mellow, fine, and dry, recommended	27 0
32 0	3 White—Also very dry and delicate	29 0
33 0	4 White—Vino de Pasto, choice, old and delicate	30 0
33 0	Amontillado, pale, delicate and very dry	30 0
36 0	Manzanilla, pale, old, and very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine	32 0
36 0	Vino Puero, a very delicate, choice, and natural Wine, extremely dry	32 0
	PORT. The sole produce of the Upper Douro.	
Credit.		Cash.
18 0	(One Grape,) a full-bodied fruity Wine	16 0
24 0	(Two Grapes,) a superb full flavoured Wine, very mellow, a good After-Dinner Wine	21 0
30 0	(Three Grapes,) a fine Invalid Port, it possesses a Burgundy flavour with a fine bouquet and good body	27 0
	BRANDIES.	
27 0	Pure Pale Brandy, Trade Mark	24 0
32 0	Ditto ditto Green Vine Leaf	29 0
40 0	Ditto ditto 15 Years Old	36 0
36 0	TENT WINE	32 0
18 0	CHABLIS, a nice light Wine	16 0
20 0	SAUTERNES, No. 1	18 0
25 0	BUCELLAS, light and dry	22 0

Those brands with an * (asterisk) shortly expected.

SUNDRY SPIRITS EXTRA FINE.
DUTCH LIQUEURS.

BASS'S BEER,

Bottled by H. Stone & Co.

Also our own Trade mark, extra Gravity.

Rs. 6 per dozen..................Quarts.
,, 5 ,, ...Imperial Pints.
,, 4 ,, ...Pints.

N.B.—The Trade supplied on liberal terms.

BASS'S BEER, IN HOGSHEADS, Just landed in Prime Condition.

As this is the LAST SHIPMENT of the SEASON, orders should be sent WITHOUT DELAY.

PAYNE AND COMPANY,
BOMBAY AND CALCUTTA.

WANTED.

WANTED, SECOND-HAND HYDRAULIC OIL PRESSES. Address E., care of "Bombay Gazette" Office.

HOUSES, &c., TO LET.

TO BE LET, a SPACIOUS HOUSE, having Vehar Water and good Sea-breeze, situated at Small Colaba, St. Thomas's Street, House No. 105. For further particulars apply to MANOCKJEE NOWROJEE, Medow Street, No. 32.

TO BE LET, the OFFICE PREMISES in Elphinstone Circle, lately in the occupation of the DELHI AND LONDON BANK, and just vacated by Messrs. KUNKLER, PREISWERCK & Co. Also commodious GODOWNS, well adapted for Shops. Goods stored in these premises can be insured against fire at little more than half the usual rate. For Rent and other particulars apply to

RITCHIE, STEUART, & Co.

Bombay, 10th January 1871.

NOTICES.

THE ESPLANADE HOTEL,

(WATSON'S BUILDING,)

FORT, BOMBAY.

THE LARGEST, most commodious, and most healthily situated HOTEL in Bombay, as also possessing the finest Salle a Manger, BILLIARD, and BALL ROOMS.

Within five minutes' walk of the Merchant and Public offices, the Apollo Bunder, both Railway Stations, and the Band-stand; commanding from its roof a Magnificent Panorama of the Town, Harbour, Back Bay, and Malabar Hill,

This Hotel is the only one in Bombay that is conducted entirely by Europeans, and it is the constant care of the Manager that nothing shall be wanting which can conduce to the comfort and satisfaction of the Visitors to the ESPLANADE HOTEL. An Eminent Medical Man resides in the Hotel.

RATE OF CHARGES.

BED-ROOMS from Rs. 2 to Rs. 4.	BREAKFASTS from As. 12 to Rs. 1-8.
ATTENDANCE Rs. 1.	TIFFINS from Rs. 1 to Rs. 1-8.
BATHS from As. 6 to Rs. 1.	TABLE D'HOTE Rs 2-8.

Total per diem, Rs. 7-10 to Rs. 11-8.

Public Dinners and Wedding Breakfasts contracted for.

J. HUDSON WATSON, Manager.

AUSTRALASIAN FAMILY HOTEL,

FORBES STREET, FORT,
Near the "Bombay Gazette."

The above Hotel is well open to the Sea Breeze and possesses the largest and most comfortable Bed Rooms in the Fort. This Hotel is the only one in Bombay that is personally conducted by the Proprietor, who is an Englishman. Terms—Rs. 4 and 5 per day. Baths and Attendance, FREE.

WILLIAM DICKSON, Proprietor.

JERUSALEM TIFFIN AND BILLIARD ROOMS,

Corner of Forbes Street and Rampart Row, Fort.

The PROPRIETORS wish to call the attention of the Public to the above Rooms. A large, cool, and airy Tiffin Room; a Reading Room, with all the Latest News; two splendid Billiard Tables (one just arrived from England). The only European House in the Fort.

TIFFIN at 2 P.M. CHOPS and STEAKS always ready.

N. B.—Wines and Spirits of the best quality.

WANTED, one or two GENTLEMEN as BOARDERS.

ALEXANDRA HOTEL, MATHERAN.—

MR. J. C. PINTO, the Proprietor, begs to inform the Ladies and Gentlemen of the Bombay Presidency, that the above Hotel, which is so well known for its excellent accommodation, is OPEN for the RECEPTION of VISITORS. There are three separate Bungalows attached to the Hotel, which are very commodious for Ladies and Gentlemen. Superior Articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors. He has some Houses to Let, and undertakes to look after Bungalows on the Hill at a charge of Rs. 30 per annum.

THE CH [illegible] TEL, MATHERAN.

JEEWANJEE & Co [illegible] etors of the CHOWK HOTEL, MATHERAN, in th[illegible] visitors for the very liberal patronage extended to the Hotel [illegible] former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

NOTICES.

MUSICAL BOXES.

SOUNDY & Co., BOMBAY

HAVE received a consignment of first-class MUSICAL BOXES direct from a Geneva Firm, with instructions to clear them off at cost price, with importation charges only added. They are the best lot of Musical Boxes ever imported into Bombay, being strong and well finished without any unnecessary mechanism so liable to get out of order. All the Tunes are well selected and beautifully arranged; all the boxes have patent Winders. It will be seen that the prices quoted are even less than what are usually charged in Europe.

No. 1.—12 AIRS.

1—Chanson Suzanne—Jour de Bonheur
2—Le suis Mari—Belle Helene
3—Ai Nostri Monti—Trovatore
4—Doux Nom—Rigoletto.
5—Tout Mortel Madrigal—Jour de Bonheur
6—Bello ami Ritorna—Norma
7—Last Rose of Summer
8—Jujement de Paris—Belle Helene
9—Die Sennerinn Mazurka—Faust
10—Le Carnival de Venise
11—Chants du Danube—Valse
12—Grande Duchesse—Galop

Rs. 120.

This is a beautiful toned Box by Nicole Freres.

No. 2.—12 AIRS.

1—When Johnny comes marching Home
2—I'd choose to be a Daisy
3—The Ill-used Organ Man
4—Lend a Helping Hand
5—I Dreamt I dwelt in Marble Hall
6—The Rose of Alabama
7—Belgravia Valse
8—Half-mast High
9—John Barley Corn is a Hero bold
10—Early in the Morning
11—My Old friend John
12—Immenseikoff

Rs. 100.

No. 3.—10 AIRS.

1—Une folie a Rome—Valse
2—Faust—"Salut a mon dernier Matin"
3—Beatrice de Tenda—Fin le
4—Champagne—Polka
5—L'Africaine—Marche
6—Lucia de Lammermoor—"Quando rapita"
7—Eliza—Mazurka
8—Marche d'Athalie
9—Genevieve de Brabant—Les 2 hommes d'armes
10—Don Carlos—Hymn

Rs. 85.

No. 4.—8 AIRS.

1—Choeur—Grande Duchesse
2—Ah! Brave Philine—Mignon
3—Complainte—Perichole
4—Valse de Premier—Jour de Bonheur
5—Break of Day—Galop
6—The Globe Valse—Europe
7—No Thoroughfare—Galop
8—Fairy Revels—Mazurka

Rs. 80.

No. 5.—8 AIRS.

1—The Bridge of Sighs—Valse
2—L'Ile de Tulipatan—Polka
3—Marche aux Flambeaux
4—Oh smile, sweet Love
5—Pulling hard against the Stream
6—Yes I'll meet thee, Dearest
7—I'll meet Thee in the Lane
8—Bonnie Dundee

Rs. 70.

No. 6.—8 AIRS

1—Guillaume Tell—Tyrolienne
2—I fancy I can see Her now
3—Ah! I remember
4—Per me ora fatale—Trovatore
5—The Jolly Blue Jackets
6—Robinson Crusoe—Valse
7—The Blue Bells of Scotland
8—Le beau Sergent—Quadrille

Rs. 65.

No. 7.—8 AIRS.

1—Mignon—Valse No. 2
2—Grande Duchesse—Legende du Verre
3—La Traviata—Chorus de Madride
4—Il Trovatore—Vivra! contende
5—Das Versprechen—Mazurka
6—Barbiere de Seville—Ziti, ziti
7—Elli—Polka
8—Norma—Deh conte

Rs. 65.

No. 8.—8 AIRS.

1—Valse Roxane
2—Norma—Qual cor tradisti
3—The Lancashire Lass
4—Quadrille—Le Chevaleresque
5—Auld Lang Syne
6—Gaily the Troubadour
7—Traviata—Parigi O cara
8—Immensei koff

Rs. 65.

No. 9.—8 AIRS.

1—Galatea—Valse No. 1
2—I'll meet Thee in the Lane
3—Its not the Miles we travel but the Pac
4—Ten little Niggers
5—I fancy I can see Her now
6—Little Maggie May
6—Le Premier Jour de Bonheur
8—Sailor Prince—Polka

Rs. 60.

No. 10.—6 AIRS.

1—Paddle Your Own Canoe
2—Mary Flucker Sparrowtail
3—Pull full together, Boys
4—I fancy I can see Her now
5—Up in a Balloon
6—Captain Jinks

Rs. 65.

No. 11.—6 AIRS.

1—Ned What died at Sea
2—Don Carlos—Hymn
3—Butterfly Haunt—Valse No. 1
4—Il Giuramento—"Di tua fede"
5—Isle of Beauty, Fare thee well
6—La Norma—Duetto Gia mi pasco

Rs. 50.

No. 12.—6 AIRS.

1—The Last Fond Look
2—Galatea—Valse
3—La Jeune Genevoise—Polka
4—La Traviata—Parigi O cara
5—Willie, We have miss'd You
6—Jour de Bonheur—Voici la

Rs. 50.

No. 13.—6 AIRS.

1—La Perichole—Chanson du trois Cousine
2—La Travista—Brindisi
3—Mabel Valse—No. 4
4—God bless the Prince of Wales
5—Mira O Norma
6—Pretty Jemima

Rs. 50.

No. 14.—6 AIRS.

1—Grande Duchesse—Voici le Sabre
2—Romeo et Juliette Ange adorable
3—The Morning Star Valse
4—Un kind des Gluckes Polka
5—Willie brew'd a peck O maut
6—Champagne Charlie

Rs. 50.

No. 15.—4 AIRS.

MANDOLINE.

1—Rigoletto, Aria Si Vendetta
2—Lucia de Lammermoor, Finale
3—Le Prophete, 4th act Finale
4—La Favorita O mio Fernando

Rs. 110.

This is a most exquisite toned MANDOLIN beautiful Variations to each Air.

. The prices above quoted include pack for sending up-country.

As the Boxes are simply a consig must accompany orders, the very credit being given.

SOUN

COMMERCIAL INTELLIGENCE.

CALCUTTA.—8TH MARCH, 1871.

THE following transactions were reported :—

In Government Securities :—

4 per cents at Rs 97-12, or 2-4 discount. It was rumoured that time-bargain con racts for a heavy amount took place on Saturday and Sunday, at Rs. 97-8, or 2-8 discount, for deliveries in 2 months.

In shares—

National Bank shares upwards of Rs 100 to three or four parties at Rs 108.

East Indian Railway Stock, at Rs 249, per £20.

Port Canning Land, Investment, &c., Co's shares at Rs 280.
—*Englishman.*

MILITARY.

ARRIVALS.—MARCH 11.

Battiscombe, Captain, Royal Artillery, on leave, from Kirkee.
Kingston, Captain, 4th Hussars, on leave, from Meerut.
Vesey, Captain, 4th Hussars, on leave, from Meerut.
Cookson, Lieutenant, 15th Hussars, on leave, from Mhow.
Murray, Lieutenant Colonel, Hyderabad Contingent, on sick leave, from Aurungabad.
Taylor, Major General, Bengal Staff Corps, on furlough, from Umritsur.
Kirby, Colonel, Adjutant General, on duty, from Poona.

DEPARTURES.—MARCH 11.

Worgan, Colonel, Royal Artillery, on leave, to Poona.
Clarke, Captain, Royal Artillery, on sick leave, to England.
Pulleine, Major, 1-24th Regiment, on duty, to Malta.
Mackenzie, Surgeon, Civil Surgeon, on sick leave, to England.
Taylor, Major General, Bengal Staff Corps, on furlough, to England.
Cumberlege, Major General, Bengal Army, on furlough, to England.
Briscoe, Captain, 14th Regiment, on duty, to Deolalee.

MARCH 12.

Lamb, Inspecting Veterinary Surgeon, on duty, to Ahmedabad.

BOMBAY ARMY ORDERS.

BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF.
Adjutant General's Office, Head Quarters,
Poona, 11th March, 1871.

The undermentioned are reported to have passed the required examination in Hindoostanee by the lower standard test :—

15th Hussars.—Cornet F. W. Hamilton.
" Troop Sergeant Major H. Merrick.
" Lance Sergeant D. Lynch.
49th Foot.—F. C. A. Fox.
Indian Medical Department—Assistant Surgeon F. Jones.
Commissariat Department—Sergeant H. B. Barnes.

The undermentioned officer has leave of absence :—

Royal Artillery.—2nd Captain W. Gilmour, from date of departure, to England, overland, to appear before a medical board.

POONA DIVISION ORDERS.

BY MAJOR-GENERAL J. T. GRANT, C. B.,
Commanding Poona Division of the Army.

Poona, 8th March, 1871.

The undermentioned officer has obtained leave :—

Staff.—Lieutenant Colonel Williams for 10 days, from date of departure, on privilege leave.

Poona, 10th March, 1871.

At the recommendation of the Deputy Inspector General of Hospitals, I. M. S., Assistant Surgeon J. McAlister, 1st Light Cavalry, is directed to assume medical charge of the regiment from this date.

The undermentioned officers have obtained leave :—

Surgeon Hudson, 83rd Foot, for 30 days, from date of departure, on privilege leave.

Lieutenant Bond, 83rd Foot, for 30 days, from the 6th March 1871, to remain at Poorundhur, on medical certificate.

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters Camp, 25th February 1871.

LEAVE TO CASHMERE.

With reference to G. O. No. 63 of 1870, officers, during the leave season, in submitting applications for general leave to Cashmere, will be required to append to the ordinary applications the usual certificate agreeing to conform to the rules prescribed, and will afterwards acknowledge the receipt of the rules before availing themselves of the leave granted, such receipts to be kept for record in Staff offices, and the rules themselves retained by Divisional and District Staff Officers at the conclusion of the leave season.

The rules are first to be allotted to officers whose leave has appeared in C. O. C. C. and a sufficient number retained for officers immediately proceeding on privilege leave; any excess number of rules to be returned to this office, to meet further requirements for other Divisions or Districts, and General Officers are therefore requested to return any copies of the rules, or to make further application for additional copies, by the 1st May at latest.

Local rank is assigned to the undermentioned officers :—

Royal Engineers.—Captain J. G. Ryves to be Major, from the 8th June 1869.

Lieutenant R. J. Bond to be Captain, from the 21st December 1870.

Royal Artillery.—Captain J. H. Brown to be Major, from the 19th June 1870.

Subject to the approval of the Field Marshal Commander-in-Chief, the following appointment is made :—

45th Foot.—Lieutenant, H. Lambard to be Instructor of Musketry, vice Peterkin, who has been appointed to the depot. Dated 3rd December 1870.

Assistant Surgeon E. O. Tandy to the 13th Bengal Lancers, during the absence, on furlough, of Surgeon Major Ray, M. D. Dated 2nd February 1871.

Lieutenant Colonel H. D. Twysden, Bengal Infantry, is transferred from Fort William to Barrackpore, for general duty, at his own request.

Lieutenant Colonel A. Elderton, Staff Corps, recently returned from sick leave to Europe, is, at this own request, posted to Jubulpore, for general duty.

Captain G. Atkins, Staff Corps, recently returned from sick leave to Europe, is, at his own request, attached to the 1st Native Infantry, for duty.

Captain E. R. C. Wilcox, Bengal Staff Corps, recently returned from furlough, is attached to the 3rd N. I. for duty, at his own request.

Captain H. M. Evans, Staff Corps, 1st Wing Subaltern 41st Native Infantry, is attached to the 43rd Native Infantry, for duty, and directed to join without delay.

Lieutenant W. J. H. Logan-Home, Royal Engineers, is qualified to act as Instructor in Army Signalling.

The undermentioned candidates are reported to have passed the Lower Standard in Hindoostanee on the 6th January 1871 :—

Lieutenant J. B. Lynch, 37th Foot.
Lieutenant H. M. Barton, 37th Foot.
Ensign A. MacBean, 37th Foot.
Ensign G. H. More-Molyneux, 37th Foot.
Ensign P. G. Hill, Rifle Brigade.

Lieutenant E. L. Durand, Staff Corps, is attached to the 12th Bengal Cavalry, for duty.

Head Quarters Camp, 27th February 1871.

Local rank is assigned to the undermentioned officers :—

Royal Artillery.—Captain and Local Major C. H. Cookes to be Lieutenant Colonel, from the 9th of December 1870.

Captain and Local Major J. F. Raper to be Lieutenant Colonel, from the 9th December 1870.

Royal Engineers.—Lieutenant E. T. Wynne to be Captain from the 21st December 1870.

The undermentioned officers have leave of absence :—

Royal Horse Artillery.—Captain, Local Major, E. Markham, B Battery A Brigade, to Bombay, for one month, from the 10th March, and thence to England for fifteen months, from date of embarkation, on private affairs.

4th Hussars.—Lieutenant Colonel A. G. M. Moore, for one month, from date of availing himself of it, to port of embarkation, and thence to England for fifteen months from date of embarkation, on private affairs.

Royal Artillery.—Captain A R. Hoskins, 18th Brigade, to England, for fifteen months, from date of departure, on private affairs.

Lieutenant P. C. Walker, C Battery 23rd Brigade, to Colombo, Ceylon, from the 1st March to the 1st August, on urgent private affairs.

Quartermaster G. Kirkham, 22nd Brigade, to Bombay, from the 14th February to the 14th March, to appear before a medical board.

Assistant Surgeon E. Wilkes, A Battery 19th Brigade, to Bombay, from the 20th February to the 20th March, to appear before a medical board.

Assistant Surgeon E Drew, D Battery 18th Brigade, to England, for nine months, from date of embarkation, on urgent private affairs.

38th Foot.—Assistant Surgeon J. H. Hughes, M.D., to Bombay, for one month, from the 17th February, to appear before a medical board.

45th Foot.—Lieutenant J. S. Smith, to England, for fifteen months, from date of embarkation, on private affairs.

107th Foot.—Lieutenant W. Cave, Adjutant, to Cashmere, for six months, from the 15th April, on private affairs.

Staff Corps.—Lieutenant Colonel J. E. L. Willows, doing general duty at Agra, for six months, from the 15th April, to the hills north of Deyrah, on private affairs.

Major E. H. Scott, 2nd in Command and Wing Officer 40th Native Infantry, to Bombay for one month, from the 23rd February, to appear before a medical board.

Late 64th Native Infantry.—Captain W. D. Macturk, attached to 43rd Native Infantry, from the 31st October to the 3rd November 1870, in extension, to enable him to rejoin.

Medical Department.—Surgeon Major J. D. Crawford, M.B., doing duty Sirhind circle, to the Kangra Valley, on medical certificate, for six months, from the 6th February

Indian Medical Service.—Surgeon W. F. B. Dalzel, M.D., in medical charge of 37th Native Infantry, to Calcutta, from the 18th February to the 19th March 1871, to appear before a medical board, under the rules of 1868.

58th Foot.—Subject to the approval of Her Majesty, the following appointments and promotions are made :—

Local Captain O. William Hill to be Adjutant, vice Milles, deceased. Dated 3rd January 1871.

Ensign John Fair to be Lieutenant, without purchase, vice Hill, appointed Adjutant. Dated 3rd January 1871.

24th Native Infantry.—Captain J. M. Trotter, officiating 1st Wing Subaltern, to be 1st Wing Subaltern, with effect from the 10th October last, vice McNair, vacated. Dated 13th February 1871.

41st Native Infantry.—Lieutenant H. M. Rose, Quartermaster, to be Adjutant, vice Browne, who has resigned that appointment. Dated 13th February 1871.

44th Native Infantry.—Captain E. P. Ommanney is permitted to retain the appointment of Quartermaster, on probation. Dated 13th February 1871.

Major H. Fellows, Staff Corps, late officiating 2nd in Command and Wing Officer 14th Native Infantry, is, at his own request, posted to Jullunder, for general duty.

Captain G. T. Halliday, late 4th European Light Cavalry, recently returned from furlough, to Europe, is attached to the 11th Bengal Cavalry, for duty.

Head Quarters Camp, 2nd March 1871.

The undermentioned officers have leave of absence :—

14th Foot, 1st Battalion.—Captain E. J. Briscoe, to Bombay, from the 18th February to the 18th March, to appear before a medical board.

60th Foot, 2nd Battalion.—Lieutenant W. Forster, for one month, from date of availing himself of it, to port of embarkation, and thence to England, for fifteen months, from date of embarkation, on private affairs.

107th Foot.—Captain W. M. Playfair, Inspector of Musketry, to Cashmere, on private affairs, from the 15th April to the 15th October.

Staff Corps.—Colonel A. Robinson, commanding at Dinapore, to Bombay, for one month, from date of leaving station, preparatory to embarkation, for Europe, on furlough, on private affairs.

Lieutenant Colonel J. A. Angus, doing general duty at Fort William, to Darjeeling, for six months, from the 5th April, on private affairs.

Lieutenant Colonel F. W. Graham, 2nd in Command 6th Bengal Cavalry, to Bombay, for one month, from date of leaving regiment preparatory to embarkation for Europe on furlough, on private affairs.

Major C. M. Longmore, 2nd in Command and Wing Officer 26th Native Infantry, to Kussowlie and hills north of Deyrah, for six months, from the 15th April, on private affairs.

Major H. Z. Darrah, to Bombay, for one month, from date of availing himself of it, preparatory to embarkation, for Europe, on furlough, on private affairs.

General List, Cavalry.—Lieutenant W. W. Biscoe, (Adjutant 19th Bengal Cavalry), to Bombay, for one month from date of leaving regiment, preparatory to embarkation, for Europe, on furlough, on private affairs.

Bengal Infantry.—Colonel S. B. Faddy, to port of embarkation, for one month, from date of availing himself of it, preparatory to embarkation, for Europe, on furlough on private affairs.

Colonel G. Strangway, doing general duty at Meerut, to the hills north of Deyrah, for six months, from the 16th April, on private affairs.

Madras Infantry.—Lieutenant Colonel, Brevet Colonel, H. R. Walpole, Commandant 15th Madras Native Infantry, to Bangalore, from the 1st February to the 31st July, on medical certificate.

Late 12th Native Infantry.—Captain H. A. Rooke, attached to the 10th Native Infantry, to Cashmere, on private affairs, from the 15th April to the 15th October, under the rules of 1868.

British Medical Service.—Staff Assistant Surgeon E. Hopkins, to England, overland, from the date of embarkation, to appear before a medical board.

MADRAS GOVERNMENT ORDERS.

(*Fort St. George Gazette*, March 7.)

Mr. J. R. Arbuthnott, Sub-Collector and Joint Magistrate of Madras, for 1 year 11 months and 28 days, to proceed to Europe on furlough from or after 18th March 1871, with preparatory leave not exceeding 30 days.

Mr. A H Woodroffe, Sub Collector and Joint Magistrate of Kistna District, for six months, to proceed to Europe from or after 1st April next, with preparatory leave.

Captain C A Liardet, 2nd assistant Superintendent of Revenue Survey, three months leave in India from 1st April next.

Mr. F. Lushington, Accountant-General and Commissioner of the Department of Issue of Government Paper Currency, Madras, for fifteen months, to proceed to Europe on furlough to have effect from the 26th Feb.

Surgeon R. Arnold, Civil Surgeon and Superintendent of the Jail at Kurnool, preparatory leave not exceeding thirty days from the 16th March.

Surgeon J. M. Miller, M.D., Civil Surgeon, Coconada, preparatory leave not exceeding thirty days to proceed to Madras, for the purpose of obtaining leave to Europe on medical certificate.

The Reverend W. A. Liston, Assistant Chaplain of the Church of Scotland, Secunderabad, for one year, to proceed to Europe on furlough on medical certificate.

Major J. Mullins, R.E., Chief Engineer for Irrigation and Joint Secretary to Government, Public Works Department, preparatory leave for one month.

M. F. A., Bance, Sub-Engineer of the third grade, leave for six months on medical certificate.

Captain Frederick James Hick Staff Corps, Probationary Superintendent of Police. 1st Grade, South Arcot to be Probationary Superintendent of Police. 1st grade, in Kurnool.

Captain Robert, 10th Regiment N. I., acting Superintendent of Police, Kurnool, to act as Superintendent of Police in Godavery District, during the employment of Captain Robertson on other duty, or until further orders.

Lieutenant Dempster Heming, General List, acting Superintendent of Police, Godavery District, to act as Superintendent of Police in Vizagapatam, during the absence of Captain Frazer on leave, or until further orders.

Mr. Herbert Frederick Clogstoun, acting Head Assistant to the Collector and Magistrate in the district of Trichinopoly, to be a Justice of the Peace within and for the territories subject to the Government of Fort Saint George.

Mr. Lewis Moore, assistant to the Collector and Magistrate of the Kistna District, to be a Justice of the Peace within and for the territories subject to the Government of Fort Saint George.

Captain J. G. Ryves, R. E. Superintending Engineer of the second grade, to act as Chief Engineer for Irrigation and Joint Secretary to Government, during the absence of Major J. Mullins, R. E, proceeding on furlough to Europe, and to be graded, while so employed. as Chief Engineer of Class II.

Lieut-Colonel R. A. Roberts, R. E., to act as Superintending Engineer during the employment of Captain Ryves on other duty, or until further orders, and to be posted to the 8th Division—to join at the public expence.

The services of Surgeon Major P. G. FitzGerald, M. D. Surgeon 4th District. Presidency, are placed temporarily at the disposal of the Commander-in-Chief for Military duty.

Captain J. G. Ryves, R. E. delivered over charge of the Office of Superintending Engineer of the 8th Division, to Lieutenant Colonel R. A. Roberts, R. E., on the 4th instant.

MILITARY DEPARTMENT.

Captain J. W. Hindle, Staff Corps, Executive Engineer Department Public Works is permitted to proceed to Europe on furlough, medical certificate for two years, and to embark from Madras.

His Excellency Lieutenant-General William Anson McCleverty having embarked for England, on the steamer Columbian, on the 5th instant, the Right Honorable the Governor in Council directs it to be notified that, from that date, the command of the Madras Army devolved on Major General Richard Shubrick, the next Senior Officer on the Staff, as Provincial Commander-in-Chief.

Madras Staff Corps.—The following promotions are made subject to Her Majesty's approval :—

To be Lieutenant-Colonels from the dates specified against their names, having completed 26 years' service :

Majors John Wood Bideout, William Rose and Henry Charles Zachary Claridge, from the 2nd March 1871.

To be Captain from the date specified against his name, having completed 12 years' service :

Lieutenant Edward Persee, from the 4th March 1871.

Colonel H. E. Walpole, of the Infantry, Commandant 15th Regiment Native Infantry, on furlough medical certificate for two years and to embark from Madras.

Colonel T. H Campbell, of the Royal (Madras) Artillery Superintendent Gun Carriage Manufactory, on furlough for two years, and to embark from Madras.

Surgeon Major H. Young, Garrison Surgeon, Bangalore, on furlough (medical certificate) for twenty months, and to embark from Madras.

BENGAL GOVERNMENT ORDERS.

(*Calcutta Gazette*, March 9.)

Major Augustus Kirkwood Comber, on furlough, appointed Deputy Commissioner of Durrung, to be also Subordinate Judge of that district.

Major John Moore Graham, appointed to officiate as Deputy Commissioner of Durrung, to officiate also as Subordinate Judge of that district.

Major Joseph Ford Sherer, on furlough, appointed to be Deputy Commissioner of Nowgong, to be also Subordinate Judge of that district.

Dr. Stephen Coull Mackenzie is appointed, under section 12, Act XXI. of 1869, to be Governor of the Work-house in the Presidency Jail. The visitors of the Presidency Jail are appointed, under section 12, Act XXI. of 1869, to form a committee for the management of the workhouse in that jail, with effect from the 16th November 1870.

Mr. Robertson Francis Home Pughe, Assistant Superintendent of Police, Maunbhoom, to officiate in the first grade of Assistant Superintendents of Police.

Major William Robert Gordon to officiate as a Deputy Inspector-General of Police, during the absence, on leave, of Lieutenant-Colonel Adrian Hugh Paterson, or until further orders.

The following acting grade promotions of District Superintendents of Police are sanctioned, with effect from the 23rd ultimo :—

Captain John Charles Campbell Daunt, V.C., in the first grade.
Mr. Edward Inglis Shuttleworth, in the 2nd grade.
Captain Alfred Reginald Wilkinson in the third grade.
Mr. William Henry Cornish, in the fourth grade.

Mr. William Dering Pratt, District Superintendent of Police, Shahabad, for six months, on private affairs, with fifteen days' preparatory leave.

Lieutenant G. Nolan, Executive Engineer, third grade, Rajshahye Division, is allowed privilege leave for twenty days.

Captain W. R. Tucker, R.E, Executive Engineer, first grade, to officiate as Garrison Engineer, Fort William.

Mr. C. Riddle, Temporary Sub-Engineer, first grade, attached to the Sasseram Division, is permanently appointed to the Public Works Department in that grade.

Mr. C. W Hope, Executive Engineer, third grade, and Officiating Executive Engineer, Gunduck Division, is allowed privilege leave for two months.

Mr. William Henry Patterson, Revenue Surveyor, First Division, N. W. Provinces, under transfer to the First Division, Lower Provinces, from the second to the first grade, with effect from the 1st January last.

NORTH-WESTERN PROVINCES ORDERS.

(*Government Gazette, N. W. Provinces*, Mar. 8.)

Mr. Walter Williams, District Superintendent of Police, Deyrah, privilege leave for two months, from the 1st March.

Mr Clarmont John Daniell, officiating Magistrate and Collector, Furruckabab, furlough to Europe for nine months, with 30 days' subsidiary leave, from the 1st March.

Mr. Charles William Moore, officiating Magistrate and Collector of Etawah, privilege leave of absence for three months, from the 15th April 1871.

Mr. Edward Foster, of the Cawnpore Police, to officiate as Assistant District Superintendent of Police, Deyrah, during the absence on leave of Mr. Williams, or until further orders.

Mr. Henry Pilkington Mulock, Assistant Magistrate and Collector of Mirzapore, to take charge of the Office of Deputy Superintendent of the Family Domains of the Maharajah of Benares, as temporary arrangement, with effect from the date on which he may assume charge from Mr. William Duthoit.

Mr. Henry Middleton Rogers, Assistant Settlement Officer, 1st Grade, posted to the Azimgurh District.

Mr. Charles John Powlett, Joint Magistrate and Deputy Collector, 1st grade, who has reported his return from furlough, posted to Mirzapore.

Mr. Robert James Leeds, Officiating Joint Magistrate and Deputy Collector, 1st grade, Mirzapore, in the same capacity to Banda.

Lieutenant W. L. Greenstreet, R.E., Assistant Engineer, 2nd Grade, is posted to the 1st circle, Buildings and Roads Branch.

Mr C. Poites, Assistant Engineer, 1st grade, attached to the 3rd Division, Grand Trunk Road, has been permitted to resign his appointment in the Department Public Works.

The resignation of his appointment by Mr. H. Conlon, Accountant, 4th grade, attached to the office of the Controller, Public Works Accounts, is accepted.

Leave of absence for nine months, on medical certificate, is granted to Mr. George Rogers, Accountant, 3rd grade, in extension of the six mounths granted on 9th May 1870.

Mr. W. Smart, Assistant Engineer, 2nd grade, is posted to the Benares Division, which he joined on the 22nd Feb.

Special leave of absence for three months, from 1st April next, to study native languages, is granted to Mr. C. H. Croudace, Assistant Engineer, 1st Grade, attached to the Rajpootana State Railway.

Mr J. G. Hughes, Sub-Engineer, 3rd grade, joined the Agra District of the Rajpootana State Railway on the 10th Feb.

Mr. Peter Nelson, Assistant Engineer, 2nd grade, attached to the Northern Division, 2nd Ganges Canal, passed the Departmenal Standard Examination on the 6th inst.

SHIPPING.

ARRIVAL.

March	Vessel.	Commander.	From
11	India (s)	Turner	Bussora, Feb. 24.

DEPARTURES.

March	Vessel.	Commander.	Destination.
11	Mooltan (s)	Babot	Aden and Suez.
	H. M. S. Dalhousie	Campbell	Beypore.
	Ganges (s)	Mason	Liverpool.
12	Nelson	Rands	London.
	Bushire Merchant	Nacoda	Mauritius.

THE HOOGHLY.

ARRIVALS

Mar.			
8	Scotland (s)	Pinkey	Liverpool, Jan. 21.
	Iron Cross	McClillan	Liverpool, Nov. 11.
9	City of Perth	Becket	Liverpool, Nov. 28.
	Hippogriffe	Bews	Mauritius, Jan. 22
	City of Perth	McPhail	Madras

MADRAS.

ARRIVALS.

Mar.		
6	Latona	Mauritius.
	Carmarthenshire	Singapore.
7	Atlanta (s)	London.
9	Zenobia	Galle.

Passengers arrived per s s Atlanta—8 officers, 2 ladies, 2 staff sergeants and wife, 383 men, 22 women, 42 children and 2 female servants.

DAILY IMPORTS.—11TH MARCH.

FROM LIVERPOOL.

Stirling (s), 99 cases brandy, J Cooverjee Sons.

FROM LONDON.

Glenduror, 25 cases matches, E Noorbhoy ; 200 kegs iron nails, H Jeejebhoy.
Duke of Edinburgh, 250 boxes gunpowder, Blackwell & Co.
Nelson, 2 casks sherry wine, M Jamsetjee ; 20 cases claret, Payne & Co.
Anazi, 90 cases old tom gin, J Ruttonjee Sons ; 475 boxes brandy, N Ardaseer & Sons ; 133 cases brandy, E Manockjee Saitna.
Singapore (s), 2 cases books, Forbes & Co. ; 4 cases cochineal, Gaddum & Co. ; 15 cases cochineal, H M Camajee Sons ; 13 cases cochineal, N Soonderjee.
Sir John Lawrence, 23 cases sherry, 2 cases still hock, 23 cases claret, and 20 cases cognac, C Palmer & Co.

FROM BIRKENHEAD.

Glenaros, 959 tons coals, Forbes & Co.

FROM AUSTRALIA.

Camp Tree, 7 tierces beef, W Maxwell.

DAILY EXPORTS.—11TH MARCH.

FOR LIVERPOOL.

Duke of Edinburgh, 50 bales cotton, N Goverdhundass.
Maritana, 250 bundles galls, M Gangjee ; 50 bales cotton, G F Pim & Co.
Jane Law, 50 bales cotton, W Koorjee ; 100 bales cotton, L Muthooradass ; 50 bales cotton, P Bhanjee.
Ganges (s), 105 bales cotton, S Mooljee ; 60 bales cotton, S Ludha ; 4 cases indigo, T N Meera.
Stirling (s), 34 bales cotton, S Ludha.
Calcutta, 25 bales cotton, T Chapsee ; 95 bales cotton, M Candass ; 200 bags mowah seed. D Merwanjee.
Singapore, 100 bales cotton, Stearns, Hobart & Co. ; 50 bales cotton, M. Dyall & Co.
Lord Ashburton, 450 bales cotton, George Lockhart & Co.
Sumatra (s), 30 bales wool, N Khuttow.
Obern, 1,000 bundles myrabollam, V Jaram.
Sam Mendel, 1,000 bales cotton, M Tukersey & Co.
City of York, 1,000 packages galls, P. Naronjee.

FOR FALMOUTH.

Norwood, 500 bales cotton, H. Clason & Co.

FOR HONGKONG.

Ethiopia (s), 20 bales cotton, N Gunesdass ; 50 bales cotton, S Kavelnain, 50 bales cotton, M Dama & Co ; 70 bales cotton, R Amoolruck ; 50 bales cotton, A Habibbhoy ; 175 bales cotton, J Peerbhoy ; 61 bales cotton, D C Tata ; 25 bales cotton, P Lackha ; 75 bales cotton, M Vizbhoocan ; 30 bales cotton, R Alladinbhoy.
Mongolia (s), 150 bales cotton, J Peerbhoy ; 34 bales cotton, D Vussonjee & Co ; 200 bales cotton, E D Sassoon ; 10 bales cotton, H A Esmall & Co ; 39 bales water twist, D Cowasjee Tata ; 75 bales cotton, J M A Khaluck ; 125 bales cotton, N Kessowjee & Co.

FOR SHANGHAI.

Ethiopia (s), 100 cases wine, Volkart Brothers.

BOMBAY ASSEMBLIES.—SUBSCRIBERS are informed that the FOURTH ASSEMBLY BALL will take place at "Altamont," Cumballa Hill, on WEDNESDAY, the 15th March, at 9 o'clock.

RICHARD L. T. KEY,
Honorary Secretary, Bombay Assemblies.
Bombay, 7th March 1871.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

OTHER PRESIDENCIES.

BIRTHS.

BEDDOE—March 8th, at 79, Circular Garden Reach Road, Calcutta, the wife of Mr. Beddoe, P. & O. Co.'s s. s. Mooltan, of a son.

BIDIE—March 8th, at Madras, the wife of Surgeon G. Bidie, M.B., and F.R.G.S., of a daughter.

BURR—March 6th, at Luckeeserai, the wife of Frederick Burr, Esq., District Engineer, E. I. Railway, of a son.

COX—March 1st, at Cannanore, the wife of Ormsby Cox, Esq., 89th P. V.'s Regt. (late 27th Inniskillings), of a son.

COLLINS—March 6th, at Punrooty, South Arcot District, the wife of Mr. John Collins, Inspector of Police, of a daughter.

TAIT—March 6th, at Goorgaon, near Delhi, the wife of George H. Tait, Esq., C.E., Rajpootana State Railway, of a son.

WAPSHARE—March 5th, at Ootacamund, the wife of Henry Wapshare, Esq., prematurely of a son.

DEATHS.

HALL—March 3rd, on board P. and O. steamer in the Mediterranean, while on voyage to England, Mary, wife of the Rev. George Hall, Madras.

IGNATIUS—March 3rd, at Old Town, Cuddalore, Dr. J. N. Ignatius, of the Civil Dispensary.

The Bombay Gazette.

MONDAY, MARCH 13, 1871.

THE discovery of another "secret" treaty will have made the French sympathisers very happy. They will point to it as proof of a conspiracy against Europe, and the "principles of the day," will predict the immediate swallowing up of Turkey, and will use it as a fresh argument for a French alliance. But can anything be more patent than this secret treaty? All the provisions were in the situation last July. Any close observer accustomed to reason on the facts might have predicted them. So far as our own calculations were concerned we openly based them on the certainty of Russian intervention under the circumstances supposed by the treaty. A French army on the Saal, an Austrian army acting side by side with a French army, would, we said, bring a Russian force over the Polish frontier. It was dead sure, because the interests of Russia would have been promoted by the intervention of her troops to save the Prussians. Russia did not desire German unity, but she did desire a dependent or quasi dependent Prussia; and French success would have enabled Russia to save Prussia, but also to break up or limit the Northern Bund. Events have turned out differently. Germany has conquered by her own might, *the* essential fact for Europe, and is now free of Russia as well of any other power. The calculation of the Russian Court was not unlike that of the Emperor Napoleon in 1866. He was ready to support Prussia, he thought she would want him, and he was ready to pay himself for the trouble. Russia would have required payment also, and she would have indubitably rivetted afresh the chains of dependence forged in 1815. It is, therefore, a great piece of good fortune for Europe that Germany has won single-handed; is thus under no obligations to any power; and what is of more moment, she is under no sort of constraint like that which cramped her for half a century. The secret treaty, made in July, was dead in August and buried in September, and with it the Russo-Prussian alliance. Henceforth Germany belongs to herself and to Europe.

MR. CARDWELL's scheme of army reorganization is certainly bold enough; but its great merits are the abolition of the purchase system and the concentration of authority in one office. The other features of the plan are obscure and uncertain. Purchase has long been condemned; there never were any persons who defended it as a system which could be adopted from choice; but it suits many prejudices, favours mediocrity and idleness; makes the army a nice club; and has the incontestable merit of keeping up the stream of promotion. We have done both ill and well under its influence; yet no soldier on purely military grounds could ever say that purchase was favourable to the production of good officers. With sure military instinct William, and even George, the Third held it to be vicious; but mediocrity has, for nearly two centuries, proved to be all-powerful; and will still be able to make a stiff fight, perhaps frustrate the Government. Great sacrifices are demanded from the average men. They are asked to surrender the patronage in the volunteers and the militia and the social status so easily won by the buying of military rank. It is a serious demand. The smart fellows, and men of character, the industrious men, and the soldiers by nature, should rejoice, for the change, if it can be carried, makes all for them. Of course, if interest wins the day it will be bad for the nation and the clever fellows, but neither will be worse off than they are now. Should there chance to be a decent amount of virtue at head-quarters, and should that virtue be displayed in working the principle of selection, it will be the better for the nation and the fit men. While we heartily rejoice at the mere prospect of the abolition of purchase, we feel some doubt about the plan which proposes to give promotion out of the regiment. Mr. Cardwell's proposal is that officers shall rise by seniority up to the rank of captain, but that, when a vacancy occurs higher up, the senior captain shall not necessarily become a major of *that* regiment or battalion in which he has been trained, but go on to a list, and perhaps into another battalion. The object, apparently, is to make the exercise of selection easier, and to prevent the rising up of a new system of purchase. In practice, probably, the step will go, as often as it does now, in the regiment; that is, the senior captain will get the vacant majority, and the senior major, if two are retained, will get the command; but no one will know how the step will go, and consequently it will be risky to pay any one to retire. The evils of the system and of the plan which restricts the duration of a command to five years, will be the loosening of the ties which bind a battalion and its officers together; but the bringing in of new men is not uncommon, and there are few complaints on that score. What the propounders of the scheme want to secure is the real abolition of purchase, rapid promotion by the blank discouragement of the inefficient, and the acquisition, as far as may be, of the best men at the top. Now the success of such a plan will depend on the ability, firmness and impartiality of the men who work it; but, bad or good, we do not think the results can be worse than those of blind chance, which prevail now; and they certainly won't be better than they are now unless a fine, strong, conscientious spirit pervades head-quarters. The men who seek a career in the army will still be the same sort, only they will not be allowed to let their faculties rust unused, since it will no longer be sufficient to live and pay large sums in order to obtain command. They will be forced to show what they can do lest they should never get over the rank of captain. With the terms on which the bad system is to be got rid of none ought to complain; but there will certainly be "grievances" for many a year, since on some men the most lavish liberality only begets unbounded demands.

The refusal of the Government to exact compulsory service marks very clearly the nature of the foreign policy on which the army reforms are partly based. We intend to adhere to our old lines, and provide men only for the supply of those comparatively moderate contingents which have shone so brightly in the past. Money, as of old, will be our more powerful agent. The scale of our armaments is not such as would enable us, without allies, to carry on a continental campaign; yet, if honestly worked out, if the mass described by Mr. Cardwell be rendered really efficient, an invader who got over the channel would stand the poorest chance of ever getting back again. As a defensive scheme, though falling short of what, for educational purposes, we should like to see, Mr. Cardwell's plan will be ample, if virtuously worked out. What the English army—and the Indian army too for that matter—most wants is discipline—discipline from bottom to top. The discipline of the top will be tested in the execution of this plan—*if* it is carried through Parliament. A thorough sense of their obligations has to be brought home to the people as well as the officers and men of the army; and mostly to the very highest personages in the administration civil and military. The whole machine is too slack, and the effects of slackness under the new system will be worse than under the present. The provision for compulsory service in case of emergency is really nothing more than Parliamentary recognition of a very old principle and usage; but we doubt whether emergency will ever be held to include foreign service. Yet without it how could we ever wage a vigorous continental war?

It may well be doubted whether the plan will be accepted. The interest, hostile to its success, are strong in both Houses, but stronger in "society," the real fortress of the present system of army administration.

ARCHDEACON PRATT will, it is said, retire next year.

IT has been decided to make of Assam a Chief Commissionership.

WE learn that Colonel Anderson, Political Agent of Kattywar, proceeded on a circuit on the 2nd inst.

THE Peshawur Command is said to have been offered to Colonel J. F. Wilson, C. B., Deputy Adjutant General.

THE WAHABEE trials are still going on. Sixty-eight witnesses had, according to the latest papers to hand, been examined.

WE hear that H. H. the Thakore of Palitana has gone to Dhrole, in Kattywar, on some urgent business.

IT is said that the Hon. Colonel Strachey, C. S. I., will leave India from Bombay by the second steamer in April.

CAPTAIN R. H. GRANT, R.A., will fill the vacancy on the Viceroy's personal staff, caused by Captain H. Lockwood's departure on sick leave to England.

THE Punth Pretenedee of Vishalghur died on the 6th instant at his residence. He had been ailing for some time past. Dr. Bhau Dajee was his medical attendant.

IT is believed H. M.'s 38th Regiment at Peshawur will be at once relieved by H. M.'s 6th from Rawul Pindee, in consequence of the very sickly state of the former regiment.

DR. FAWCUS, Inspector of Jails, Bengal, is obliged to proceed on leave to Europe, on account of ill-health. Dr. Payne has been appointed temporarily to officiate.

MR A. McL. MONTEATH, the Director-General of Indian Post Offices, will shortly proceed to England. It is said that Mr. Hogg will officiate as Director-General during his absence.

A FOREIGN OFFICE notification in the "London Gazette" of the 17th February informs us of the appointment of Lieutenant-Colonel Charles Herbert to be Her Majesty's Consul-General at Baghdad.

ON the 16th of August last, His Grace the Duke of Argyll wrote to H. E. the Viceroy expressing himself well satisfied with the efforts of the N. W. Provinces Government during the famine of 1869. This letter has just been published.

COLONEL J. G. TOUCH, says the "Madras Times," has changed his mind about going to the Hills and intends to proceed on leave to Europe. He has engaged his passage by the next P. and O. steamer.

GENERAL BORTON, feeling aggrieved at being superseded by General Shubrick, who is some ten years his junior in the Service, has, says the "Madras Athenæum," memorialized the Home Authorities.

IT is said that Sir Richard and Lady Temple meditate a month's trip to Cashmere in the interval between the closing of Council in Calcutta at the end of March and its re-opening at Simla in the beginning of May.

COLONEL MCNEIL WALTER, C.B., at present officiating for Brig.-General Macmahon, C.B., in the command of the Sealkote district, will, it is said, succeed Brigadier-General Forrest in the command of the Saugor district when that officer's term of service expires.

THE Supreme Government have decided that the Commanders-in-Chief in India, Madras, and Bombay, may continue to exercise the privilege of telegraphing to the Secretary of State for War and to the Field Marshal Commanding-in-Chief.

THE district of Kurnool is at present so infested with tigers that the Collector has notified that the Board of Revenue and Government have sanctioned a reward of 300 rupees for each tiger killed on the Nallamalla Hills in the district of Kurnool.

THE "Journal de Port Said" points out that the number 28 has been fatal to France in the past war. It was on a 28th that hostilities commenced; on a 28th that Strasbourg capitulated; on a 28th that Metz surrendered; on a 28th that Paris opened its gates.

IT has been rumoured in certain legal circles in Calcutta that Mr. J. Graham, Standing Counsel, has been offered the Chief Justiceship of the Madras High Court. If he accepts the appointment, it is probable that Mr. J. Pitt-Kennedy or Mr. G. C. Paul will be appointed Advocate-General in Bengal.

THE HON. W. H. SEWARD, who was to have left Calcutta on Friday night for Benares, proposes, says the "Pioneer," to visit Allahabad, Cawnpore, Lucknow, Agra, and Delhi, returning via Jubbulpore to Bombay, so as to reach that port during the first week in April *en route* to Europe and America. Mr. Seward is to be the guest of the Lieutenant-Governor during his short stay in Allahabad.

IT is stated (we quote the "Delhi Gazette") that one of the usual Public Works spectacles is to be seen at Belgaum. A range or two of barracks after being built up to the first floor are being pulled down, as the officials concerned in their construction have fears of the material of which they are composed, being of insufficient strength to bear the upper storey that was intended to be put on them.

A COURT OF INQUIRY has been ordered to assemble at Peshawur to investigate the recent mismanagement of the Commissariat Department at that station. Colonel Lowe has been ordered out from England for examination. He has arrived at Peshawur. Some six months ago the gomashta of the Commissariat Department at Peshawur was committed to prison for very extensive frauds carried on whilst serving under Colonel Lowe.

THE "Pioneer" does not think it is intended to fill up Colonel Crommelin's appointment, at any rate before Colonel Dickens' return. "It is indeed probable that the office of Inspector-General of Military Works will on Colonel Crommelin's departure cease to exist in its present form, and that a way will be found to distribute its duties among the existing head-quarters staff of the D. P. W. with a gain in economy and without loss of efficiency."

A COMMITTEE, composed of Colonel Fife (Royal Engineers, Bombay), Colonel O'Connell, and Major Haig (R.E., Bengal), has been directed to meet without delay at some point of the Indus Valley Railway Extension between Roree and Kotree, to decide whether the line shall run on the right or left bank of the river. The committee are required also to provide, if possible, that the line selected be such that the railway works need be no impediment to the irrigation from the river of the adjacent lands.

LETTERS from Calcutta are ecstatic (says the "Pioneer") regarding the concert given on Tuesday by the Maharajah of Puttiala to the Earl and Countess of Mayo and the upper ten hundred of Calcutta. It is true Lady Mayo was unfortunately prevented from attending. The scene, however, was very brilliant, the concert extremely good, the supper excellent. The flow of soul was ministered to by the full strength of the Opera company, and the less etherial tastes by the Great Eastern Hotel Company. Supper was laid for 900 guests.

MR. GEORGE CAMPBELL, says the "Englishman," has begun vigorously. A searching investigation of the local estimates has shown that no provincial taxation will be involved by the deficit of £87,591, which the Decentralization Scheme left to be made good by Bengal. The increased power of adjustment and control, which this measure vests in the local Government, has enabled it to introduce a new spirit of economy throughout ten important branches of its administration, and the £87,591 will be made up from savings without impairing the Departmental efficiency, and without local taxation of any sort.

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

SECRET TREATY BETWEEN RUSSIA AND PRUSSIA.

LONDON, 9TH MARCH.

The "Morning Post" of to-day publishes a secret treaty between Russia and Prussia concluded at the commencement of the war, and consisting of the following three articles :—

1st. If French successes should threaten Poland, Russia would interfere.

2nd. In case Austria should make an armed demonstration against Prussia, Russia would make a demonstration on the Austrian frontier.

3rd. Should the European Powers assist France, Russia would assist Prussia.

Rothschilds have issued a Russian loan of twelve millions.

THE FRENCH GOVERNMENT.

PARIS, 10TH MARCH.

The "Official Journal" declares that the Government undertakes to constitute France into a Republic, and appeals to the people to maintain order and obey the laws. Order and obedience are the sole resource of France and the means of maintaining her credit, which will suffer by disorder.

BILL FOR SETTLEMENT OF THE AFFAIRS OF THE "ALBERT."

LONDON, 11TH MARCH.

A bill to effect a settlement of the affairs of the Albert Life Assurance Company by arbitration was introduced into the House of Lords last night, and read a second time.

In the House of Commons, Viscount Enfield, replying to a question, explained that the envoys of Prince Kassai had been detained at Suez, because they expected treatment as royal guests, and the Indian Government had not funds available to defray the expenses of their journey. The Treasury had considered it unfair to charge the British tax-payers.

Messrs. Eastwick and Goldney and Lord John Manners deplored the mistaken policy that had been adopted, which had caused a breach of hospitality.

Sir J. Elphinstone called attention to the imperfect harbour accommodation in India. Mr. Grant Duff in reply gave a detailed explanation of the capabilities of the coast, stating that unfortunately the best sites in Western India were not in British territory. He admitted that the marine surveys in India were in an unsatisfactory condition. A despatch had been sent to India urging the pressing necessity of the question, and it was hoped that the Indian Government would communicate its views promptly.

THE CONFERENCE.

No meeting of the Conference took place yesterday. The date of the next meeting is unknown.

Affairs in Paris are of a more conciliatory character.

The "Times" states that the National Guards are delivering up their arms.

THE BOMBAY MAIL.

ADEN, 11TH MARCH.

The Hindoostan with the outward Indian Mails left here for Bombay this evening at 6 o'clock.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, 10TH MARCH, NOON.

The Liverpool Cotton Market to-day was weaker.

Total Weekly Sales of Cotton...... 72,000 bales.
" " " Surats ..... 14,000 "
" Stock of Cotton ....770,000 "
" " Surats..............144,000 "
" Weekly Import of Cotton...132,000 "
" " " Surats... 11,000 "
Consols, 91⅝.

LONDON, 10TH MARCH, AFT.

The Liverpool Cotton Market to-day was weaker and easier.

Fair Dhollera 5⅜d.

The Manchester Market is steadier, with better demand.

7 lbs. Shirtings, 7s. 7½d.
8½ " " 9s.
40's Mule Twist, 11½d.

The homeward Bombay mail of the 15th ult. reached Suez on the 10th instant.

Arrival from Bombay—Tagus.

THE VICEROY'S NEXT TOUR.

THE Earl and Countess of Mayo will leave Calcutta on or about the 3rd April for Lucknow direct, where they will stay some three days. Lady Mayo will then proceed *via* Cawnpore and Agra to Delhi, where she will await the Viceroy. Lord Mayo, on the other hand, will in all probability extend his tour in Oudh, so as to obtain from ocular experience some notion of the general character of that fine province. If His Excellency should penetrate to the north beyond Seetapore he might have some great shooting, a consummation all the more likely if he should swear in Mr. Braddon of his sporting council. The Viceroy on re-entering these provinces will visit Futtehgurh, and from thence rejoin the Countess at Delhi, after which their Excellencies will proceed *via* Dehra Dhoon and Chukrata to Simla, arriving there about the 1st May. The staff on this journey will consist, we believe, of the Private and Military Secretaries; Captains de Robeck and Gregory, aides-de-camp; Dr. Fayrer, the Foreign Secretary; and Colonel H. K. Burne, Secretary to the Government of India in the Military Department.—*Pioneer.*

ACCIDENT TO THE SOUTHAMPTON MAIL STEAMER.

WE learn from the P. and O. Company's office that the s. s. Delta, which left Southampton on 25th February, has met with an accident to her machinery, and as she would not reach Alexandria in time to catch the steamer leaving Suez on the 12th instant, her mails and passengers will suffer a week's delay, and will reach Bombay on 2nd April instead of on 26th March.

CIVIL SERVICE PENSIONS AND ANNUITIES.

THE Secretary of State's answer to the Civil Service Memorial has just arrived. The only changes to which his Grace agrees are the three following: First—Every Covenanted Civilian who has served his full term will be entitled to a pension of £1,000 a year, whatever may have been the amount of his subscriptions to the Annuity Fund. Secondly—With regard to invalid pensions, no increase will be allowed on the total annuities granted, but invalid pensions, instead of increasing by £100 every fifth year as at present, will rise by an annual increment of £20 per annum. Thirdly—As these changes will render the maintenance of the Annuity Fund unnecessary, it will be abolished, and the retrenchments from Civilians' salaries, instead of being paid into a separate fund, will simply be credited to Government. The monthly deductions will be continued at the existing rate of four per cent. The new system will take effect from the 24th June 1870, and before the end of the new financial year it is calculated that seventeen retirements will have taken place under these rules from the Bengal Service. This is good news for the numerous officers in officiating appointments, who have long been hoping for substantial promotion. The memorialists have not obtained all they asked for, but they have got as much as reasonable men could expect. We hope to hear no more about Civilians' grievances in the North West or elsewhere for some time to come.—*Englishman.*

THE NEW DEPARTMENT.

ACCORDING to the "Englishman" the rumour regarding the immediate organization of the Department of Agriculture and Commerce is altogether groundless. It was said that the Department would begin its work before the close of the month, but the middle of the rains or commencement of the cold weather will be nearer the true date. At first the new Department will have no separate offices, nor indeed any separate existence, but will form a part of the Home Department. The Home Department will in fact be divided into two branches, as the Bengal Secretariat has been, one branch dealing with judicial, police, educational, and general questions, the other with subjects which come under the heads of revenue, agriculture, commerce, forests, &c. Each branch will have a Secretary and Junior Secretary. The present Home Secretary will preside over the Judicial; but the Secretary in the Revenue and Commercial branch will draw only Rs. 3,500 a month instead of a full Secretary's pay. The number of Under-Secretaries will remain as at present, and the salary of the new Chief Secretary in the Revenue Branch is very nearly provided for by savings which the re-distribution of work in the different departments of the Government of India has enabled the committee to effect. When the practical utility of the new branch is fairly established, it will be time enough to consider the expediency of erecting it into a separate entity.

PASSENGERS BY THE HOMEWARD MAIL.

THE P. & O. Co.'s s.s. Mooltan, Captain G. J. Babot, sailed on Saturday for Aden and Suez with the English mail, and the following passengers :—

FOR SOUTHAMPTON.

Major General and Mrs R G Taylor and four children
Mrs Browne and 3 children
Lieutenant-Colonel and Mrs F Dawson
Mrs Wodehouse and two children
Mrs McNabb
Captain and Mrs G B Stainforth and three children
Mr and Mrs A Bosanquet and child
Mr and Mrs A Sells
Mrs W Williams
Major General E A Cumberlege
Lieutenant-Colonel and Mrs W M Bowen and child
Mr F M Weedon
Mrs Speedy
Captain Clarke
Dr Malcolm Mackenzie
Captain and Mrs Prendergast and four children
Corporal Jackson
Mrs Dalziel
Mrs Mears and child
Mr J A Yates
Mr D Bennie
Mr Chas. Appleford
Mr Kennedy.
Mr Mathews
Mr Strachan
Mr Langton
Mr Cooke
Mr J Miller
Mr and Mrs T Murray.

FOR BRINDISI.

Sir W and Lady Grey and child
Captain H Lockwood
Mr and Mrs E P Harrison and infant
Mr T D Mackenzie
Mr P Nicoll
Mrs and Miss Barr
Lieutenant Colonel G B Fisher
Mr Andrew Yule
Mr B L Young
Lieutenant Bartholomew
Mr W O Coleman
Mr and Mrs Preston and child
Captain Bell
Mr Hughes
Lieutenant-Colonel Gardiner
Lieutenant Seton.

FOR SUEZ.

Mr J M Reid
Mr W S Halford
Mr Skinner
Mr Stewart
Mr Harold Littledale
Mr Moselly
Mr J Hunter.

FOR MALTA.

Major and Mrs Pulleine and child.

FOR ADEN.

Major Beville
Mr and Mrs J Cogan, boy and infant

SUPERSESSION IN THE BOMBAY ARMY.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—The *Times of India* has noticed a letter of mine which you were good enough to insert in your paper on the undue promotion of local officers and their supersession of those of the Staff Corps, but its only argument appears to be the old-fashioned and not very convincing one of "sarve 'em right."

Without entering into the question as to whether an organized, and what some would call a factious, opposition to the introduction of a scheme, which was pronounced by the Government to be the only one at the time adapted to the altered condition of the Indian army, would have been very becoming in those officers who were called upon to assist in carrying it out, I would merely observe that all the advantages which have been since gained by the "Locals" have been in consequence of this "leap in the dark," which the writer in the *Times of India* so much objects to; and that these advantages have been conceded on the one principle that it is unfair for one set of officers to be promoted at the expense of others, and that it is only by the abandonment of this principle that the promotion at present complained of can for one moment be defended.

But the question admits of argument on far broader grounds than those taken up by the *Times of India*, and there are numbers of officers affected by it besides those whose promotion depends on Staff Corps rules, and who entered that corps at its first formation; there are many officers who have been promoted for good service in the field, and to whom the "sarve 'em right" argument cannot possibly have any application; there are also numerous officers from the English army who have joined the corps, and who never had the option of taking their stand on the Henley clause at all; lastly, there are officers of the old European regiments and of disbanded native regiments who would, had they remained local, have had no claim for employment in any corps existing in the service.

If further argument were required, one has only to take up the army lists of the three presidencies; and there will be found, among those superseded, dozens of officers who have borne the burden and heat of the day, and who have upheld the honour of their armies for the last twenty-three years in the Punjab, Persian, Mutiny, China, and Abyssinian wars; and I would ask any one with a sense of right and justice whether it is fair to these officers, or advantageous to the public service, that they should be galloped over by a few undistinguished men at a rate of promotion which could not have been ordinarily attained by the most distinguished service.

With regard to colonels' allowances, as they are quite beside the subject, I have nothing to say about them, except that, I suppose, no one gudges these fortunate locals any pecuniary advantage their position may give them, and not being of so suspicious a nature as the writer in the *Times of India*, I have a reasonable faith that promises contained in a Royal Warrant will probably be performed; but if he thinks that a retiring fund, such as he recommends us to agitate for, would be any salve to the heart-burnings caused by undeserved supersession, or any satisfaction to those whose ambition for military distinction is thwarted, he has, I firmly believe, entirely mistaken the feelings of the officers of the Indian Army.—I am, &c.

ONE OF THE SUFFERERS.

6th March.

THE BOMBAY HUNT STEEPLECHASES, 1871.

STEWARDS.—F. H. Souter, Esq., C.S.I.; A. Crawford, Esq., C.S.; F. [illegible] Willoughby; Captain [illegible] Honorary Secretary.

SATURDAY, 11TH MARCH.

The steeplechases of the Bombay Hunt came off on Byculla Flats on Saturday afternoon, when the "beauty and fashion" and all that kind of thing mustered in large numbers—as they always do at these meetings. Leaving the well-worn questions as to whether the Hunt might not as well have their steeplechases on the Byculla [illegible], and as to the novelty of having a stand erected for spectators of a steeplechase, we may say the day's work was as interesting as in former years. There were four events on the card, but owing to the late start set down for the first, 5-15, and the delay in dropping the flag for the others, only three of these came off. So the Hurry-Scurry was still to come, and perhaps we may yet hear of another day being arranged. For the first race—the sweepstakes for all horses that had been regularly hunted this season with the well known Hunts of the presidency—five horses came to the post. Kitty was first favourite and Lord of the Isles [illegible] at long odds against the field—Chokra, Daisy and Ackworth—but after a good start Ackworth took the lead and piloted the others all the way round, save Daisy, who refused the second fence and left the field. There was no cropper in this race but the remark does not apply to any of the succeeding races. The next event on the card was for a sweepstakes for all Arabs and country-breds that had been regularly hunted with the Hunts of the presidency. Four horses came before the starter and got equally well away, but Dady refused his first jump—the water one, a fifteen feet ditch preceded by a fence—and Archie the second—a seven or eight feet ditch, then a bank and another ditch. These two took so long in getting over the first three jumps that they seemed to be quite out of the race. Archie however made a flat race pace afterwards and collared Aaron near the second stonewall on which Mr. B. made hard for the wall, fell [illegible] and was for a time left senseless, so that Archie came in winner by a long way. Little was seen of the third race, a sweepstakes for all hockey ponies that had been regularly used at hockey up to the day of the race. Only three had been entered for it—Web, Sitonisead and Dick. The latter did not come up to the scratch as his owner had been prevented by friends from riding again; and as Sitonisead's rider had a heavy cropper at one of the early jumps, Web had the race all his own way. Subjoined is a corrected card and the details of each race :—

FIRST RACE.—A Sweepstakes of Rs. 20 each, 10 G. M. from the fund. For all horses that have been regularly hunted this season with the [illegible] Nuggur, Guzerat, and Poona Hunts. About [illegible] over a steeplechase course. Weight 12 st. [illegible] riders.

			st lbs		
Mr Keir's	b aus h	Ackworth	12 0	Mr W[illegible]	[illegible]
Mr A Crawford's	b aus h	Lord of the Isles	12 0	Mr [illegible]	[illegible]
The Spider's	b aus m	Kitty	12 0	Owner	[illegible]
Mr L Crawford's	g aus h	Chokra	12 0	Owner	[illegible]
Mr Jerry's	b aus m	Daisy	12 0	Owner	[illegible]

Few saw the start here, for people were wearied waiting for it. Daisy's fate, however, was soon seen; she refused the first jump and left the field. Ackworth took the lead at the third and made the running all round the bottom of the course. Lord of the Isles evidently made a waiting race of it, and [illegible] a mile from home shot up to Ackworth and [illegible] him. Then there was a game pull—[illegible] neck and neck and Kitty and Chokra also close, all doing their best. The rider of Lord of the Isles had, we fear, rather miscalculated Ackworth's staying powers and waited too long, for the latter came home and to spare, Kitty a good third, and Chokra a fair fourth. Though the backers of the favourite Lord were disappointed, we must say for the credit of him and his compeers that, excepting Daisy, the horses took all the twelve leaps on the course well, and it is seldom so good a finish is seen with so small a field and so long a steeplechase. This was the only race of the day, two, in which there was no mishap.

SECOND RACE.—A Sweepstakes of Rs. 20 each, with 10 G. M. from the fund. For all Arabs and country-breds that have been regularly hunted this season with the abovementioned Hunts. About 2 miles over a steeplechase course. Weight 11st. for horses 14 hands; 4 lbs. allowed for every inch under, and 4 lbs. in excess for every inch over. Gentlemen riders.

			st lbs		
Mr Sam's	b a h	Archie	11 4	Mr Scott	1
Mr. Lang's	g a h	Dady	11 10	The Spider	2
Mr. C's	w a g	Aaron	11 0	Mr B	0
Zit's	f-bn a h	Jemmy	11 1	Owner	0

All four horses came before the starter here and got away with an excellently even start, but Dady refused his first jump and Archie his second, and both—Archie especially—bothered so much over the third that they seemed to be quite out of the race. Jemmy and Aaron with their black and blue hooped riders took all theirs in splendid style up to the fourth big one, at which the former swerved and afterwards refused, when he was pulled up and gave in. After this Aaron's rider seemed to think a walk over for himself was the order of the day and "forward at a walk" seemed to be the word he gave his game little horse till he neared the second stonewall, on the other side of the road, where he was nearly collared by Archie who after getting over his third jump had been shoved along at a flat racing pace. On the appearance of this, to Aaron's rider an apparently unexpected apparition, Mr. B. rushed Aaron at racing pace at the big stone wall, but he fell and then went away on his own hook leaving his rider senseless on the ground for some minutes. Archie who would probably have won even if this mishap had not occurred, had now nothing to do but win as he liked, followed at a long distance by Dady—and so the two horses that were at first thought to be out of the race altogether were the only two that passed the post. Jemmy was fielded by an outrider and brought back to his plucky rider just as he was commencing to recover his senses. Mr. B. remounted him notwithstanding the remonstrances of his friends and insisted on riding him over the rest of his jumps, which he took well though his rider had hardly strength left to remain in his seat. So much confused was he, in fact, that he mistook the course on nearing the stand went down the starting course instead of the finishing one and commenced going round a second time as if Aaron was wound up and did not mean to stop until he had run down.

THIRD RACE.—A Sweepstakes of Rs. 10. For all hockey ponies that have been regularly used at hockey up to the day of the race. About half a mile over hurdles. To be ridden by members of the Hockey Club. Weight 10 st. 7 lbs.

			st lbs		
The Spider's	g p	Web	10 7	Owner	1
Zit's	g p	Sitonisead	10 7	Owner	0
Mr B's	c p	Dick	10 7	Owner	0

The circumstances we have narrated above made Dick's rider rather late for this race, and then the interference of friends entirely prevented him from riding in this one at all, for the flag fell when he was in the scales weighing for it. Possibly the volunteered kindness was mistaken, for Aaron's rider was the owner and intended rider of the favourite for this race and Dick might have come home first and by that consolation have given his master not a bad plaister for his bruises—though we believe these are not at all serious. The result was that Web and Sitonisead alone started for the sweepstakes. At one of the first jumps however the latter sent his owner Zit on his head saddle and all, and so Web had just to walk over.

EXTRA RACE.—A sweepstakes of Rs. 15 each, with Rs. 100 from the fund, for all Arabs. Catch weights, not under 11 st. *Gentlemen riders.* Over the last mile of the steeplechase course.

It was quite dark ere this race could be thought of and so it was abandoned—postponed, we should rather say, perhaps, for there may be an extra day to decide it and several matches.

[ADVERTISEMENT.]

THE GREAT NORTHERN INDIA DERBY SWEEP—1871.

COMMITTEE OF MANAGEMENT.—Major G. Dalrymple Hay, B.S.C.; Capt. J. Charley, 60th Rifles; W. A. Roberts, Esq., R.H.A.

Tickets Rs. 10 (ten) each, Cash.

N.B.—No application will be registered unless accompanied by a remittance on *Murree or Rawul Pindee only, post paid.*

After paying all expenses 5 (five) per cent will be deducted (for the benefit of the Murree Racket Court Building Fund, and the "Peshawur Vale" Hunt and Race Funds).

Rs. 500 (five hundred) will be divided amongst those who draw *starters.*

The residue will be divided :—

The winner		to take two-thirds.
The second horse	,,	one-quarter.
The third horse	,,	one-twelfth.

To close on the 16th May, and drawing to take place the same day at the Murree Club.

Cheques, money orders, &c., to be made payable, and applications to be made to

THE SECRETARY,
Murree Club, Murree.

THE little pamphlet, entitled, "The Fight at Dame Europa's School," is said to have already produced a profit of £1,500. The author was for some time unable to get a printer, and offered to sell the copyright for a guinea. The *brochure* was at last printed by a local printer at Salisbury, who gets one-third of the profit, the London publisher, who merely lent his name, gets another third, and the author the remainder.

A CLERICAL DAMPER.—At a children's soirée held in a village in the county of Kincardine the other night, a clergyman, addressing nearly 300 young people, checked the exuberance of their youthful spirits by forbidding them to applaud, telling them "there would be nothing of that kind and no laughter in heaven," and that these manifestations of feeling were "inconsistent with religion."—*Dundee Advertiser.*

Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

[illegible] as he was passing through a [illegible] overtaken by it; and, finding no [illegible] where, climbed up a tree. Soon the tree became a mass of ice, and the poor lion stuck in it quite unable to move, whilst the snow continued falling. In short, when the sun appeared, and the snow began to melt and flow in a river close by, the peasants went out to see their fields, but to their utter astonishment they had a wonderful sight before them—a lion on the top of a tree—a problem very difficult to be solved. At last when the rays of the sun grew warmer, the lion fell down and as they approached they found him dead. The villagers were so much delighted to hear this news that the drums were beating everywhere.

The following is given as the programme of the Viceroy's movements between Calcutta and Simla:—

"[illegible] and Countess of Mayo will leave Calcutta on [illegible] 3rd April for Lucknow direct, where they will [illegible] days. Lady Mayo will then proceed *via* [illegible] Agra to Delhi, where she will await the [illegible] Lord Mayo, on the other hand, will in all pro[illegible] his tour in Oudh, so as to obtain from ocular [illegible] notion of the general character of that fine province. If His Excellency should penetrate to the north beyond Seetapore he might have some great shooting, a consummation all the more likely if he should swear in Mr. Braddon of his sporting council. The Viceroy on reentering these (North-West) provinces will visit Futtehgurh, and from thence rejoin the Countess at Delhi, after which their Excellencies will proceed *via* Debra Dhoon and Chukrata to Simla, arriving there about the 1st May. The staff on this journey will consist of the Private and Military Secretaries; Captains de Robeck and Gregory, aides-de-camp; Dr. Fayrer, the Foreign Secretary, and Colonel H. K. Burne, Secretary to the Government of India in the Military Department."

[illegible] ever yet said [illegible] him, [illegible] the Ameer or not [illegible] but it must be said that the [illegible] his Highness has not of late been above suspicion. Shah Nevaz Khan fought well, killed two, wounded four, and sent the rest to the right about. But he was pursued and overtaken when "going to take rest and refreshment under the shade of a tree." He sprang into his saddle and "baffled pursuit." His pursuers returned to Herat. The Governor of Herat was wroth, and sent off eight footmen and fifteen horsemen ("four-and-twenty men and five-and-fifty pipers") to apprehend the swift sirdar. But whether they did so remains to be seen. Yet the Ameer fully appreciated Futteh Mahomed Khan's prompt action, and the Cabul Court lavished great praises upon the governor of Herat for this kind act of his." Then the Ameer:—

"By God, if all my relatives and all the members of my family come up to me and offer true submission, I will allow them all to live peacefully in my dominions. You all know well that the whole of the world, and especially the English of the Punjab and India, praise me highly for my kind behaviour. Fateh Mahomed Khan was an inveterate enemy of mine and ever thirsted for my blood; but at last when he could not get a refuge anywhere else, he came up to me, and notwithstanding his being a rival of mine, professed sincere submission. What did his enmity towards me avail him, but his appearing before me as one of my lowest servants. Now I am very much pleased with his services, and confess that were there a few more such men in my service my dominions would have been far more prosperous and thickly peopled. By God, if Shah Nevaz Khan come up to me with a sincere and frank heart, I will treat him as a son of mine, although he is a rival for the throne. What has he gained by my enmity, but prostrating himself before the King of Persia—and exciting such an hatred of his own relatives in my kingdom towards him that they never care even to hear about him. Indeed I abhor such a state of things very much. Mahomed Yakoob Khan, my foolish son, whom I mis[illegible] to be wise and dutiful, roused my anger whilst in [illegible] perfect enjoyment of peace, and now if I do get him by any means, I will order him to be instantly [illegible] to a gun and blown to pieces."

HOMEWARD MAIL.

The following additional passengers proceeded by the P. and O. Co.'s steamer [illegible], Captain G. J. Babot, to Aden and Suez, on Saturday last:—

For Southampton—Mr. and Mrs. T. Murray, Mr. [illegible], Mr. Strachan, Mr. Langton, Mr. Cooke, and Mr. J. Millar.

BREAKDOWN OF A P. & O. STEAMER.

We received on Saturday the following communication from the office of the P. & O. S. N. Company:—

"We have received a telegram announcing the breakdown of the *Delta*, from Southampton, on 25th February; her mails and passengers will in consequence arrive here a week late, *i. e.* on the 2nd of April, instead of the 26th March."

As is plainly stated, only the *Southampton* Mails of the 25th will be delayed a week, the corresponding Mails by Brindisi coming on as usual.

MR. GEORGE CAMPBELL IN HARNESS.

Mr. George Campbell has begun vigorously. A searching investigation of the local estimates has shown that no provincial taxation will be involved by the deficit of £87,591, which the Decentralization Scheme left to be made good by Bengal. The increased power of adjustment and control, which this measure vests in the Local Government, has enabled it to introduce a new spirit of economy throughout ten important branches of its administration, and the £87,591 will be made up from savings without impairing the Departmental efficiency, and without local taxation of any sort. —*Englishman.*

THE SUPREME LEGISLATIVE COUNCIL.

[illegible] following is the list of business which was [illegible] have been brought forward at the meeting of the [illegible] Legislative Council held on the 10th [illegible]:—

[illegible] Hon'ble Mr. Chapman to move that the report [illegible] Select Committee on the bill to consolidate the [illegible] relating to the emigration of native labourers be [illegible] into consideration; also to move that the bill [illegible] amended be passed. Also to move for leave to in[illegible] a bill to provide for the survey of steam vessels [illegible] port of Rangoon.

[illegible] Hon'ble Mr. Strachey to introduce the bill to [illegible] date and amend the law relating to advances [illegible] ney by the Government for the improvement of [illegible] and to move that it be referred to a Select Committee with instructions to report in a fortnight. Also [illegible] for leave to introduce a bill to provide for the [illegible] rates on land in Oudh.

[illegible] Hon'ble Mr. Stephen to present the report of the [illegible] Committee on the bill for the limitation of [illegible] Also to move for leave to introduce a bill to [illegible] Act No. V. of 1841 *(for the greater uniformity [illegible] process upon trials for State offences, and the [illegible] ment of such process in certain cases.)*

[illegible] Hon'ble Mr. Inglis to present the report of the Committee on the bill to consolidate and amend [illegible] relating to the abkari revenue in Northern [illegible] Also to move for leave to introduce a bill for [illegible] g a duty on certain trades and dealings in the [illegible] Western Provinces and Oudh. Also to move for [illegible] introduce a bill to provide for the levy on land [illegible] to be applied to local purposes in the North-[illegible] Provinces.

NEWS FROM BAGDAD.

[illegible] chief news from Bagdad refers to the dear[illegible] the staff of life. In February wheat, we [illegible], advanced in price "from 340 to 460 [illegible]," which we suppose must have been [illegible] derable advance. Barley also was, at [illegible] writing, worth "260 bashliks per taghar." [illegible] the veil of unfamiliar terms, one [illegible] sily discern a dear market. Rain [illegible] fallen up country, and dearth is [illegible] throughout the whole province of Irak. [illegible] itself is in a chronic state of disquietude [illegible] quence of the drought and impending [illegible] disquietude upon which only a few good [illegible] could cast a damper. Up to the middle [illegible] February no such showers had fallen; indeed there had not been a decent shower all the winter. This is the more surprising, as the Pasha had thrice headed the populace in excursions "to the fourth gate, where general supplications were offered up for rain; Aquarius heard, but heeded not." See the consequence of this:—"Wheat has risen from 340 to 460 bashliks per taghar; and so pressed are the lower classes by this dearth, that the other day a raid was made by some Mahomedans and Jews upon one of the market places, and upwards of four taghars of wheat carried off." To prevent any such disorder in future, soldiers were posted at the entrances of all the markets. Such was the situation that, in the opinion of the Bagdadites, only war with Russia could aggravate it.

THE PERSIAN GULF.

(FROM OUR OWN CORRESPONDENT.)

BUSHIRE, Feb. 25.

Colonel Pelly returned from Muscat on the 18th instant by the mail steamer *India*, after having seen the affairs of that country comparatively settled by the death of Azan, and the accession to the throne of Syed Toorkee. Since the departure of the last mail there have been in this town and in the suburban villages, several fatal cases of a disease resembling cholera in its main symptoms. The medical authorities, here, however, seem to be of opinion that it is simple diarrhœa; and it is to be hoped that they may not have reason to change their verdict. Since I last wrote there has been more rain, and every one now hopefully looks forward for a good harvest. Owing to importations of wheat and rice from Bombay, the prices of those articles have been greatly reduced.

THE PRICE OF OUR LOAF.

TO THE EDITOR OF THE "TIMES OF INDIA."

Sir,—When rents are still high and the cost of living, on the whole, far too high for the limited means of [illegible] railway. [illegible] traverses the whole extent of the [illegible]-producing districts of Central India.

The price of the bread we get is quite disproportionate to the present cost of wheat per candy, and the rate per candy of fire-wood. Though the price of wheat and fire-wood has fallen considerably since last year, two annas is still charged for 1st sort loaf of 12 or 13 ounces. In 1866-67 the price of wheat was ₹42 per candy, at present only ₹25 or ₹26 per candy. In 1866-67 fire-wood was from ₹9 to ₹10 per candy, at present from ₹5 to ₹6 per candy.

Where are those entrusted with the welfare of the community? Are there not some among them whose special duty it is to regulate market rates on the principle of supply and demand; and cause to be reduced, according to circumstances, prices of articles of daily consumption to at least upwards of half a million of the inhabitants of Bombay? Where, I would respectfully ask, is the Controller of Markets, is he too slumbering at his post? And, where above all, are our Howards—who, like the great philanthropist, are not required, exactly, "to dive into the depths of dungeons to alleviate human misery," but simply to read, note, and concert measures, to obtain good and cheap bread for our Hospitals, Charitable Institutions, and Orphanages. The present cost of wheat and firewood will, I think, allow bread to be sold at the following rates, viz.:—

Bread, 1st sort, 12 loaves per rupee.
" 2nd " 16 " "
" Brown 20 " "

and enable the baker to clear 20 to 25 per cent. profit.

Bombay, 8th March. H.

OUR HOME LETTER.

(FROM OUR OWN CORRESPONDENT.)

LONDON, Feb. 17.

This mail will carry mighty news to you—the announcement of the War Minister regarding the reorganization of our national defences—I will not now attempt to review his scheme which was only communicated to the public through the columns of the *Times* this morning. Suffice it to say, that it took the House somewhat by surprise, and that that surprise was an agreeable one. The repeated cheers which greeted the right honourable gentleman as he unfolded his views showed that he carried the House with him; and it seemed to be the opinion of members that they had at length got, at the least, the outline of a plan that would give the country half a million of soldiers at almost the same price, or a little more than we have been in the habit of paying for a third of the numbers. The salient points of the scheme are, that there is no conscription or ballot, and that purchase is to be abolished, though it will cost the country £8,000,000. The abolition of purchase is out of deference to public opinion; and I am not certain that it will prove as beneficial as some expect; but it seems inevitable if the Militia, Volunteers, and Regulars are to be welded into one homogeneous mass. There is one point connected with it which [illegible] considerable dissatisfaction and many heart-burnings in India. The liberal manner in which [illegible] officers have been treated, in regard to their over-regulation money, contrasted with the injustice meeted out to the officers of the India Army, in regard to their bonus system. Upon this subject [illegible] your voice will be heard with some effect. Upon Mr. Cardwell's scheme, as a whole, opinions must [illegible] until we see it in print. I am glad to find that no misgivings exist as to the possibility of finding the raw material, and I hope that confidence on this point is well-founded. The following is what the *Times* has to say on this point:—

"Nothing can be done without men. It is not so long since a cry was raised that the supply of recruits was falling off, and a recruiting commission was issued to discover the causes of this threatened failure of material. Their remedies as adopted seem to have proved effectual. The recruiting of last autumn, though it began in the middle of harvest, and was conducted without any bounties, was so successful that the 20,000 men voted were almost immediately obtained, and the recruits, no longer inveigled into an engagement which when sober they would have been glad to repudiate, though sent alone and without escort, to their respective depots, with rare exceptions duly reported themselves. The estimates for the present year show on the establishment 135,000 Regular Troops, 139,000 Militia, 53,000 Yeomanry and Reserves, making 327,000, to which must be added 170,000 efficient Volunteers, or nearly half a million in all. Upon the strength of this review Mr. Cardwell answered the first great question of Army Reform—Can we rely on voluntary enlistment? So far as numbers go, a strength of half a million fighting men will seem more than adequate to every need."

But while the Commons are discussing Army matters, the Lords have taken up the Navy. Here, however, the discussion partakes, however unfortunately, of something of the nature of a personal controversy, and the debates are likely to be tempered with an admixture of partizanship. The loss of the *Captain* is one cause, but a more public one is the internal dissensions which have arisen in the Board of Admiralty, on the proceedings arising out of this catastrophe, which led to the dismissal of Sir Spencer Robinson, who, of course, has his story to tell. You will probably hear the whole of it by next mail, and the Select Committee on Admiralty affairs will tell us how the said organization of the Admiralty answers, when they make their report. Party feeling runs very high on Admiralty matters just now. A more satisfactory, because a more peaceful and quiet subject is the splendid meeting held to promote the employment in civil appointments of men "who have served." This, if successful, will at once give a tone to military service which will be worth millions to the country. It is, you will be proud to hear, simply an imitation of the plan which has so long been applied in India. Sir Charles Trevelyan, Lord Derby, Sir W. Mansfield, and many other distinguished men, are at the head of the movement. A Bill to legalise Trades' Unions was brought in last night by Mr. Bruce, and will do a world of good. It was absurd not recognizing these institutions, and looking upon them as hostile to a sound state of commercial relations, between labour and capital. It was the abuse and not the use of Trades' Unions which was objectionable. In the meantime, Indians are looking forward with great anxiety to two events. [illegible] Grant Duff will introduce his [illegible] Mr. Fawcett will move his [illegible] into the financial and general [illegible] our Indian Empire. I shall [illegible] in the House on both occasions [illegible] pension and dowry has been [illegible] 350 to 1, which is certainly ver[illegible] cry got up about it, was most [illegible] dissentient was Mr. Fawcett, who [illegible] aware, blind, and who, we may assume, went into the wrong lobby by mistake—as I fear I should be very likely to do myself were I in the House. I am hurried this mail, so will say adieu.

YORICK.

ARRIVALS AND DEPARTURES BY SEA.

The B. I. S. N. Co.'s steam-ship *India*, Commander [illegible], arrived in harbour on the 11th inst. with a general [illegible] cargo from the Persian Gulf, *via* Kurrachee. She brought the following passengers:—Major Galbraith, Mr. and Mrs. [illegible] and 2 children, and Messrs. Vincent, Lewis, [illegible], Mart and Thomson, and 38 deck.

The British ship *Nelson*, 1248 tons, Commander Thomas [illegible], left this port yesterday with a cargo of [illegible] bales of [illegible], 1,311½ cwt. of gum, 660½ cwt. of [illegible], 480½ cwt. cotton yarn, 749½ cwt. of galls, 567½ cwt. of [illegible] of coir roots, 13½ cwt. of teeth, 76 cwt. of Colombo roots, [illegible] of cuscus, cwt. of rape seed, 376 bales of hides, [illegible] 4049½ cwt. [illegible] others, &c., for London.

DEPARTURE OF S.S. "GANGES," VIA SUEZ CANAL.

The steam-ship *Ganges*, 1,552 tons, Commander W. S. Mason, sailed on the 11th inst. for Liverpool, via the Suez Canal, with cargo of 7,091 bales of cotton, [illegible] bales of wool, 2340 cwt. of linseed, 1,800 cwt. of rape seed, 560 cwt. of galls, [illegible] cwt. of coir yarn, and 130 cwt. of hemp. She carried the following passengers:—*For Liverpool*—Mrs. Ashburner, 8 children, and a European servant.

LOCAL.

[illegible] A.—The F. Battery 18th Brigade, R. A., left [illegible] F—18, [illegible] on Tuesday last, and will arrive at Kirkee [illegible] under the command of Captain Greig.

[illegible] of a Deccan Chief.—The Punt Pruthinidee of Vishalghur died on the 6th instant, after a protracted illness. This is the chief whom Dr. Bhau Dajee left Bombay some time ago to attend.

Pocket-picking.—At the Girgaum Police Court on Saturday last, Soobhana Rajoo was convicted of stealing ₹2-12-3 from the pocket of Shaik Mahomed, a ghorawalla, and was sentenced to rigorous imprisonment for one month.

Nose-biting.—Shaik Roostum Deewana, a faquir, was charged at the Girgaum Police Court on Saturday last, with biting the nose of Chundoomeea Mundoomeea, in the Bhendy Bazar road. The case has been postponed for further enquiry.

Refusal of duty.—On Saturday last, at the Girgaum Police Court, Peter Evry and Manuel, Seedee seamen on board the steam-ship *Mongolia*, were charged with wilful disobedience of lawful commands, in refusing to do their duty, and were sentenced to be kept to hard labor for three weeks each.

Mitigation of Sentence.—We learn that the sentence of transportation for life passed upon Khutao Ludha by Mr. Anstey (then an acting Judge of the High Court,) for being concerned in a fraud upon the Bombay Commercial Finance and Stock Exchange Association, has been reduced to a term of seven years by the Bombay Government, on a petition being presented by the convict's wife.

Accident.—On Friday evening last, Bhugwunt Raghoonath, a boy about nine years of age, while going along the Breach Candy road, was accidentally knocked down by a shigram belonging to Sorabjee Muncherjee Wadia. The coachman, on seeing the boy try to cross the road, pulled up, and prevented what would have been a serious accident. The boy got off with a slight cut in the forehead.

Programme of music to be played by the Band of H. M.'s 19th Regt. N. I. at the Esplanade Bandstand this evening:—

March	Jerusalem	*Molet.*
Overture	La Dame Blanche	*Boieldieu.*
Quadrille	Military	*Kuhner.*
Selection (Op)	La Belle Helene	*Offenbach.*
Valse	Hussars	*Hartmann.*
Galop	Dixey's Land	*Coote.*

God save the Queen.

Coroner's Inquests.—A Coroner's inquest was held on Saturday last, at the Jamsetjee Hospital, concerning the death of a Memon, name unknown. On Friday afternoon last, the deceased's body was found in the mud on the sea-shore at the end of the sea-wall of the Mazagon Land Reclamation. Three were no marks of violence. A "buttakee" had been beaten, but no one came forward to identify the body. Dr. J. T. Grey, who had examined the body, was of opinion that the cause of death was drowning. The enquiry has been adjourned until this day.

Another inquest was also held at the hospital the same day touching the death of Goonai, woman, about 70 years of age, who had an epileptic fit on Friday last and died at the hospital. The jury found that the death was caused by epilepsy.

A MARINE COURT OF ENQUIRY.

We learn that Government have ordered a Marine Court of Enquiry to assemble at the Fort Police Court, to conduct an investigation into the circumstances connected with a collision between the P. and O. Company's mail steamer *Poona*, in pilotage charge of Mr. A. Humphries, on the 11th February last, and a small country craft lying at anchor in the fair way. The *Poona*, which left on the 11th ultimo, is expected to return here about the 18th instant. Lieut. G. O'Brien Carew has been appointed nautical assessor in this enquiry.

[illegible]

THEATRE ROYAL, GRANT ROAD.

PERFORMANCE BY THE INMATES OF THE STRANGERS' HOME.

On Friday evening there was a good attendance at the Grant Road Theatre, to witness a Theatrical performance given by the inmates of the Strangers' Home, in aid of the funds of that Institution, which are at present in anything but a flourishing condition. The entertainment was under the patronage of A. C. Crawford, Esq., the Municipal Commissioner; F. H. Souter, Esq., Commissioner of Police; and A. C. Gumpert, Esq., the Austrian Consul. The pieces selected were Payne's Melodrama, "The Two Galley Slaves," and the farce of "The Irish Tutor." It would not be fair to particularise, and it is sufficient to say that several of the actors displayed considerable histrionic talent. The interval between the pieces was agreeably occupied with two songs, "The Widow Malone," by Mr. Maxwell, and "The Girls of the Telegraph," by Mr. Holt. The farce was exceedingly well gone through, and evoked hearty laughter.

Of the inmates of the Home it may be said that several are men of good birth, who have received a superior education, but who have not had the good luck to come uppermost in Dame Fortune's wheel, and some from no fault of their own have been compelled to take advantage of its shelter. Many would gladly obtain employment, but in the present state of Bombay—and in fact throughout India, where reduction is the order of the day—there is scarcely an opening for any one, much less for an unknown stranger. The Institution is an excellent one; it is well managed, and it deserves more support than is afforded to it. Our countrymen in distress have a claim upon us, and much of the money contributed for testimonials, statues, and such things, would be more usefully applied if given to such an Institution as the Strangers' Home.

We may add that Mr. McCarthy, the Superintendent of the Home, took much interest in the getting up of the entertainment, and accompanied the men to the Theatre.

We are glad to learn that the result of the performance was successful.

The band of H. M. 19th N. I. was present, and played appropriate music during the evening.

BREACH OF TRUST.

The following information was laid on Friday, at the Fort Police Court, before Mr. Nana Morojee:—

Cullianjee Dossa said: I am a goldsmith, and have a shop at Wudnee Gaudee. I know one Gunput Govind. He was in my service for the last three months. His business was to assist me in my shop. On Monday last, the 6th instant, at about 11 o'clock in the forenoon, I entrusted him with two pair of gold bracelets, one called "kudda" and the other called "sackla," for the purpose of taking them to the shop of Bhika goldsmith, at Loharchall, for having them polished. He promised to come back in two hours, but failed to do so, I therefore, went myself to the shop of the said Bhicka, at Loharchall, and upon enquiry, Bhicka's brother, whose name I do not know, gave me certain information, and handed to me my pair of "sacklas." With regard to "kuddas," he said he would send them with Gunput. Gunput did not bring my pair of "kuddas" that day; the next day I went to Bhika's shop, at Loharchall, to make enquiry about my servant, and Bhika's brother informed me that he had returned the two "Kuddas" to my servant the same night. I then went in search of the said Gunput Govind, but could not find him up to this moment. I charge him with criminal breach of trust in respect of one pair of gold "kuddas," of the value of ₹210, and pray that a warrant may be issued for his apprehension, and that he may be dealt with according to law.

A warrant was granted.

CHARGES OF FORGERY AND PERJURY.

A case involving charges of forgery and perjury against two wealthy Marwarrees, will shortly be heard at the Fort Police Court before Mr. Nana Morojee. The following information was laid on Saturday, before Mr. Nana Morojee, upon which a summons has been granted:—

The information of Rustomjee Byramjee Chinoy, of Bombay, Parsee inhabitant, taken upon oath before me Nana Morojee, Esq., one of H. M.'s Justices of the Peace and a Magistrate of Police for the town and Island of Bombay, on the 10th of March 1871, saith:—

I know a Marwaree, named Mooljee Goolabchund. In April 18[illegible] I asked him to find me a banker who would advance [illegible] of money on the security of shares in the Colaba Company (Limited). Next day Mooljee took me to the shop of another Marwaree, named Bhugwandass Roopram at Moombadavi Street, and introduced me to the said Bhugwandass Roopram. It was then proposed, and finally agreed that the said Bhugwandass Roopram should lend me ₹19,700, repayable with interest at the rate of one per cent. per month on the security of eighteen Colaba shares. A few days after this loan I again went with the said Mooljee Goolabchund to see Bhugwandass Roopram and settle for another loan. When we arrived at the Calbadavi Road we saw the said Bhugwandass Roopram and another Marwaree, who, I afterwards learnt was Buchraj Ramsook, a partner of the said Bhugwandass Roopram, going towards the Fort in a shigram which I and the said Mooljee Goolabchund entered, and by the time we reached the share bazar the terms for another loan of ₹19,525, at the same rate of interest on the security of another lot of eighteen shares were settled. From the respective dates of the above two loans down to the middle of December, 1869, the said Bhugwandass Roopram treated me as the owner of the said shares, and as the principal in the said transactions. I believed that the accounts in the books of the said Bhugwandass Roopram in respect of the said thirty-six shares was in my name, until August, 1869, when one Nusserwanjee Nowrojee, a partner of the said Mooljee Goolabchund, gave me certain information which led me to go with the said Nusserwanjee Nowrojee to the shop of the said Bhugwandass Roopram, and to question him. He then told me that the account respecting the said two loans was entered in his books in the name of Mooljee Goolabchund, and that it was a mistake on the part of his mehta that the account was so entered, and assured me that [illegible] be under no apprehension on that ground, and asked me if I had [illegible] [illegible], however, insisted that he should give me an acknowledgment that the said Colaba shares (thirty-six in number) were held by him on my account as security for repayment of the said two several loans, and the said Bhugwandass Roopram after some discussion promised to talk the matter over with Mooljee, and send me an acknowledgment as required by me. In September, 1869, the said Mooljee Goolabchund came to my house accompanied by two other Marwarees, who; I was told were Beharilall Roopram, a brother and partner of the said Bhugwandass Roopram, and the aforesaid Buchraj Ramsook, and they endeavoured to persuade me not to insist upon an acknowledgment being given by the said Bugwandass Roopram, alleging among other things, that that it was not a custom among the Marwarees to pass documents of that kind. I, however, did not yield, and eventually they all promised that they would again [illegible] and send me an acknowledgement such as I wished from the said Bhugwandass Roopram. A few days after, the said Mooljee Goolabchund brought me a Marwaree document, stating that it was the acknowledgment I required from the said Bhugwandass Roopram in respect of my said thirty-six shares in the Colaba Company. I could not read the said Marwaree document, but accepted it in the belief that it was such an acknowledgment as I desired. About the middle of December 1869, I learnt, to my great surprise, that the said Bhugwandass Roopram denied that he had anything to do with me in the said transactions, and stated that he considered that Mooljee was the owner of the said thirty-six shares, and at the same time I found that the said Bhugwandass Roopram had sold some, and was about to sell others, of the said thirty-six shares, without reference to me, in order to repay himself the amount [illegible] and interest, and also other monies, as [illegible] by the said Mooljee Goolabchund. I thereupon filed a suit against the said Bhugwandass Roopram in the High Court of Judicature at Bombay, being suit [illegible] and obtained an injuction, restraining him [illegible] any wise disposing of the said shares [illegible] hearing of the said suit. In reply to [illegible] pport of the said injuction the said Bhugwandass [illegible] made two affidavits, solemnly affirmed res[illegible] eventh day of March and twentieth day of [illegible] are now part of the records of the High [illegible] whereof are hereto annexed, wherein he [illegible] treated me as the owner of the shares, [illegible] said Mooljee Goolabchund had obtained [illegible] thirty-eight thousand seven hundred on [illegible] security of thirty five shares only in the Colaba Company [illegible] in the Elphinstone Land and Press Company [illegible] the said Mooljee Goolabchund also made two [illegible] solemnly affirmed on the third day of March and [illegible] day of April 1870, respectively containing similar false statements in support of the said allegations of the said Bhugwandass Roopram, and in further support of the said Bhugwandass Roopram, the abovenamed Beharilall Roopram and Buchraj Ramsook made a joint affidavit, solemnly affirmed on the seventh day of March, 1870 [illegible] also contained false statements, and one Nowrojee Pestonjee, a Parsee, in the employ of another Marwaree, named [illegible] Abeechund, also made an affidavit containing false statements sworn on the twentieth day of April 1870, of all which affidavits are hereto annexed, and I crave leave to refer to the same for the sake of brevity in regard to the particulars of such false statements.

When the said suit came on for hearing before the Hon'ble Mr. Justice Bayley in August and September last the said Bhugwandass Roopram was examined on the 2nd September 1870 in my presence and hearing, and then stated on solemn affirmation, that he never treated me as the owner of the said thirty [illegible] shares, that he looked to Mooljee as the principal in the transactions and that the said Mooljee had deposited only thirty-five Colaba shares with him. The said Mooljee Goolabchund was also in like manner examined on behalf of the said Bhugwandass Roopram and stated in my presence and hearing, on solemn affirmation, on the 27th and [illegible] days of August last that he was entrusted with the said thirty-six shares by me and that he alone negotiated the loans. The said Mooljee Goolabchund also then stated that on or about the 9th day of September 1869 he paid me ₹4,000 in respect of the said shares whereas the fact was that he paid me no such sum, but I paid the said Mooljee Goolabchund a sum of ₹4,000 on the said 9th September 1869. The above mentioned Beharilall Roopram and Buchraj Ramsook were also examined in my presence and hearing on solemn affirmation, on the 2nd and 3rd days of September 1870, respectively, and gave a false account of the interview at my house in Sept. 1869, and the said Buchraj Ramsook, Mooljee Goolabchund and Bhugwandas Roopram also gave a false account of the interview herein before mentioned between me and the said Mooljee Goolabchund and the said Bhugwandass Roopram in a shigram at the Calbadavee Road in April one thousand eight hundred and sixty nine. The said Nusserwanjee Nowrojee was examined in my presence and hearing on oath as a witness for the said Bhugwandass Roopram on the second September one thousand eight hundred and seventy, and denied among other things that he went with me as above stated to the shop of the said Bhugwandas Roopram and that the conversation took place there which in fact took place. The said Nowrojee Pestonjee was examined on oath in my presence and hearing on the third September one thousand eight hundred and seventy, and then stated on oath that he was present at my house in September one thousand eight hundred and sixty nine at the aforesaid interview with Mooljee Goolabchund, Beharilall Roopram, and Buchraj Ramsook, and gave an account of the conversation that was alleged to have been taken place, whereas in truth he, the said Nowrojee Pestonjee, was not present at my house on that day or on any other occasion. One Motilall Bhugwandass was also examined in my presence and hearing as a witness for the said Bhugwandass Roopram, on the third day of September one thousand eight hundred and sixty nine, and he falsely stated on solemn affirmation, that certain conversation had taken place between him and the said Bhugwandass Roopram at his shop in April or May 1869, whereas in fact he had not been to the shop of the said Bhugwandass Roopram as alleged by him, and no such conversation had taken place. When the aforesaid Marwaree document brought to me by Mooljee, and which is now on the file of the High Court, was translated, it appeared that it was an acknowledgement by the firm of the said Mooljee Goolabchund, and not by the said Bhugwandass Roopram, that the said thiry-six shares in the Colaba Company Limited belonged to me, and therefore I say, that the said Mooljee Goolabchund wilfully misled me as to the nature and contents of the said Marwaree document. The said suit was decided in my favour on the 10th September 1860, and it was decreed that the said thirty-six shares belonging to me were deposited by me to the said Bhugwandass Roopram as stated by me, and he was directed to transfer the same to me and to pay my costs of the suit. Against this decree an appeal was filed by the said Bhugwandass Roopram, which was heard before the Hon'ble the Chief Justice Sir Michael Robert Westropp and the Hon'ble Mr. Justice Green; and was dismissed with costs on the 11th February last.

I therefore charge the said Bhugwandass Roopram and Mooljee Goolabchund with criminal Breach of Trust, Fabricating false evidence, and intentionally giving false evidence in a stage of a Judicial Proceeding, and I also charge the said Mooljee Goolabchund with Forgery, and the said Bhugwandas Roopram with abetment of Forgery, and I charge the said Beharilall Roopram, Buchraj Ramsook and Nusserwanjee Nowrojee with intentionally giving false evidence in a stage of a Judicial Proceeding [illegible] abetment of the Criminal Breach of Trust of Forgery and fabricating false evidence in a Judicial Proceeding, and I charge the said Nowrojee Pestonjee and Motilall Bhugwandas with intentionally giving false evidence in a stage of a Judicial Proceeding and with abetment of that offence and pray that they may be apprehended and dealt with according to law.

ATTACK BY ROBBERS UPON A RAILWAY TRAIN IN MOTION.

On the 7th ult., Bhicka Chingam and three other persons were charged before Mr. M. C. Eutee, full-power Magistrate at Broach, with dishonestly retaining stolen property. The accused got up a railway train in motion, maltreated those who opposed them, and robbed several of the passengers, after which they quietly got down again with the plunder. The particulars of the case are of peculiar interest.

The full-power magistrate, in disposing of the case, said:—It appears from the evidence recorded in this case, that the down fast train of the 1st December last was the scene of a daring robbery between Wassud and Anund in the Kaira district. The adventurous culprit appears to have mounted up a carriage containing female passengers, thrown down certain packages, caused hurt to those who ventured to oppose him, and to have walked down again with the cool effrontery of a man accustomed to such hazardous enterprizes. He escaped undetected for a long time to the consternation of intending travellers. The enquiry that followed was [illegible] induce no very flattering [illegible] exception hereafter referred to [illegible] whose duty it was to have conducted [illegible] short but pithy remarks made by Lalubhaee Bhaiba, a respectable zemindar of Veersud, whose daughter was one of the victims, reveal an amount of reckless neglect of duty, which, unexplained as it is at present, looks quite appalling. He deposes that "two karkoon looking individuals met me at the Anund Dharmashala, and made a list of articles taken away from my daughter. No one belonging to the Railway Police had accompanied them. Neither the Railway nor the District Police took down either my statement or that of my daughter. I gave information both to the Railway and District Police at Anund, but they made no enquiry whatever at the time, and the only reward I got for my anxiety to furnish them with information was that, whilst I was complaining to the Police at the station, somebody walked away with my carpet." Anything more cogeatly expressive of simple disgust, can scarcely be conceived. Whilst a daring robbery on a train, in its greatest speed, between two thriving stations, had just been perpetrated in a way quite unprecedented in the annals of railway travelling in this Presidency, and two respectable females seriously wounded by a cowardly assailant, the lawful guardians of our persons and property were standing aloof with the *nonchalance* of ordinary spectators, unwilling to help the poor sufferers. Some one appears to have so far attended to the complaints of Lalloobhai as to conciliate him by making a list of the articles lost by him. Beyond this no further action appears to have been taken by persons who were bound to bring the offenders to justice. Some time, however, after the perpetration of this offence, the enquiry was wisely entrusted to Major Barras, Superintendent of Railway Police, to Mr. Dhunjishaw Dadabhai, Railway Police Inspector of the Surat Division; and it again becomes my pleasing duty to notice with an approbation, bordering almost on admiration, the remarkable detective skill manifested by him in successfully tracing the crime, and the unimpeachable honesty and regularity of his proceedings. It would certainly do credit to the best organized police force in the world, to be able to detect [illegible] impudent offender belonging to a country removed hundreds of miles [illegible] the scene of the offence, with nothing known concerning him, which [illegible] to him the slightest shadow of suspicion, and with no other guide [illegible] having [illegible] indifferently prepared list containing names of women's clothing. [illegible] failed in obtaining a clue to the offence in Goozerat, Mr. Dhunjishaw appears to have directed his attention towards certain lands of professional thieves belonging to the North-Western Provinces, of whose wanderings in this province he had obtained information. Of the detectives in search of them, Chotalal Aditram was the most successful, and I am glad to record my conviction that he conducted himself in faithfully carrying out the Inspector's plan, with great prudence and tact. One false move in a game in which his antagonists may be presumed to be perfect masters, being trained up in it for years past, would have foiled all Mr. Dhunjishaw's plans. Chotalal found a party of strangers answering to the description given by the Inspector, in the vicinity of Neriad, and by various artful manœuvres, cleverly drawn out by the hand of his talented employer, succeeded in gaining the entire confidence of the leaders of the party. He was fortunate enough to have the satisfaction of hearing from their own lips that one of their number had the audacity to commit the offence the Railway Police authorities had so long been perplexing their heads to detect. He appears to have gained influence enough to pursuade them to accompany him to Broach, to be dealt with as may appear best to the Inspector. But with all his ability to carry out to the strictest letter the extremely difficult task chalked out for him, he appears to have failed in exercising an independent judgment where it was most needed. He adhered to his instructions too faithfully in leaving it to Mr. Inspector Dhunjishaw to find out which of the persons belonging to the gang was the real culprit; and the consequence has been that this apparently trivial oversight had almost brought the case to the verge of failure. Before Mr. Dhunjishaw could come down from Nowsaree, the gang was disturbed by a party of policemen engaged in the detection of another crime. It was surprised at night, and four of its members taken prisoners, the rest having succeeded in escaping. If the persons who escaped had carried away with them the bag containing the stolen property, the Inspector's disappointment would have been complete. On the night of their arrest, they were brought before me at about 12 p.m., and they distinctly admitted that the property in their possession did not belong to this district, but formed part of what they had robbed from a Railway carriage beyond Baroda, little knowing that the railway through that territory was part of the British district. As the night was far advanced, as the accused were in great consternation, having been just arrested, and as they did not name any particular individual who had committed the offence, I considered it unfair to take down their partial admission in writing. Early the following morning, the detective Chotalal presented himself, described the way in which he had brought them to Broach, and requested that, if they were arrested on suspicion in any other case, they might be detained in custody, even after they were cleared of such suspicion. I referred him to his superior officer. Now, as to the legal bearing of the case. The evidence of Lalloobhai Bhaiba, Revashankar Oodeshankar, and Bai Roopali prove that a robbery was committed in the carriage of a railway train whilst on its way from Bombay to Ahmedabad, between Wassud and Anund. The property has been satisfactorily identified by the owners thereof, as that which was robbed at the time. The evidence of Chotalal Aditram, and of other Police Constables, and the admission of the accused prove, that it was found in their joint possession. Though the wounded women are not able to appear in Court, their absence does not affect the merits of the case, except in so far as possibly they might have been able to recognise the person who injured them. Their possession of the property does not make it their own: and even if it were so, the possession by the wife of Revashankar is the same, in the eye of the law, as that of the husband. The possession of stolen property being thus satisfactorily proved, it rests with the accused to rebut the presumption of guilt. They have not even made a decent attempt to do so. The very appearance of Chotalal as a witness against them paralysed them from the first, and they looked as if they had despaired of all hopes of an escape after such a faithless breach of confidence by him. The case was postponed day after day to enable the Inspector to supply the necessary links of evidence. As the offence took place in a different district, and as he did not know even the names of the victims, he had indeed a very arduous task to perform. It affords me much satisfaction to observe with what scrupulous adherence to truth, this case has been conducted by the Inspector. The most important point in it was to bring home the original offence to one of the accused, and if unfair means had been resorted to, there would have been no lack of female witnesses to depose to the identification of one or other of the offenders. Their story would have been apparently reliable, as there was a strong light in the carriage, and as they should have been quite in contact with the person who robbed and injured them. Even Chotalal's statement to that effect would have been a confession from the accused, coupled with the discovery of the property. The temptation to a young officer of departing slightly from the truth to prove a point so important and without any risk of detection must indeed be alluring, and I watched with particular care whether anything calculated to excite a suspicion was done during the progress of the case. It is certainly in keeping with Mr. Dhunjishaw's previous character that he should have stood proof against such temptation, and it reflects the highest credit on him. The accused also admit that they were not even called in the presence of the Inspector, and never after or before their arrest subjected to any undue influence. The discovery of the offence being thus simply the result of consummate skill, the Railway Police under Major Barras has reason to be proud of performing a feat of detection of which all Police officers must feel jealous, and of rendering a service to the public, which it will certainly not fail to appreciate. Major Barras appears to have fully foreseen the difficulties attending prosecutions of such an intricate nature, when he directed the trial of the accused in this district. If, as the Inspector applied to this Court before the case had been tried either at Kaira or Baroda, the consequence would have been that, in the absence of proof against one particular individual, the case must have fallen through. Section 31 of Act 25 of 1861 brought this case indisputably within the cognizance of this Court, as the accused were arrested with the property within its jurisdiction. The Court finds the accused Bhica Chingam, Ruttou Rugha, Soorjun Chikoori, and Bhicoo Badur, guilty of the offence specified in the charge, viz., that they dishonestly retained stolen property and have thereby committed an offence punishable under Section 411 of the Indian Penal Code. And the Court directs that they shall each suffer rigorous imprisonment for two years.

THE BOMBAY SCOTTISH ORPHANAGE SOCIETY.

The annual meeting of the Bombay Scottish Orphanage Society was held at St. Andrew's Church on Thursday afternoon last, Colonel Davidson in the chair. There was a very limited attendance.

The meeting was opened with prayer by the Rev. D. C. Boyd, after which the Secretary, Mr. G. R. Wilson, read the following reports:—

Committee's Report.

The Committee of the Bombay Scottish Orphanage beg to submit their Report for the year 1870:—

The success which has attended the labours of those who have had the more immediate control and management of the Institution is a matter for congratulation. Mr. Duthie, the Superintendent, has enjoyed excellent health, and has been enabled to devote his whole energies to the efficient working of the school, and the Committee are glad to bear testimony to the care, zeal, and untiring energy with which both he and Mrs. Duthie perform their laborious duties.

Mrs. Smithers has well deserved the thanks of the Committee for the faithful discharge of her duties as matron.

The pupil teachers have given entire satisfaction to the Superintendent and the Committee.

The Committee consider it a matter for great thankfulness that the health of the children continues so good. They would remind the subscribers that there has never been an epidemic in the school, and that there has been no death at the Orphanage. The children to whose death, the Superintendent refers in his Report, were children of delicate constitution when admitted to the Orphanage, and were not at the time of their death, inmates of the Institution. The excellent health hitherto enjoyed by the children is, in the opinion of the Committee, to be attributed to the healthy situation of the school, combined with the admirable opportunities for out-door exercise, and to the carefully adjusted dietary.

For the reasons indicated in the Superintendent's Report, the Government grant for the year is a little less than that for last year; but the Committee are perfectly satisfied that Mr. Duthie exercises a wise discretion in not hurrying the children into the higher standards.

It is hoped the proposed new standards will remove the difficulty teachers have experienced with those at present in force.

The children had their annual excursion to Elephanta in December, and the Committee feel sure it will be a pleasure to the friends, who arranged the excursion, to know that their kindness was gratefully received and thoroughly appreciated and enjoyed.

The Treasurer's Report shows a falling off in the local, but an increase in the mofussil subscriptions.

The Committee observe with pleasure the increase of the latter as evidence of a growing interest in the Institution among up-country residents. They trust, however, that the friends of the Orphanage in the mofussil will largely increase their contributions, as the amount subscribed does not even yet bear a due proportion to the number of children admitted from up-country station.

The Committee would remind the Presbyterian officers and men of the British Army, in this Presidency, that the Orphanage affords the benefits of a military asylum, and would appeal to them on this ground for further contributions towards the support of the Institution.

The Committee would draw attention to the comparative statement showing the average yearly number of children in the Orphanage, since 1865, and the average cost per child per month.

The warmest thanks of the Committee are due to Dr. Young for his services in cases of sickness; to Messrs. D. S. Kemp & Co. for their great liberality in supplying gratis all medicines, wines, &c., for the sick required for the year; to the donors of a large number of most useful and suitable books; to the ladies and gentlemen who, during the year, sent bundles of clothes, which proved very useful and a saving of the funds; to the kind lady who presented twelve pretty pictures, neatly and strongly framed, to be hung in the school and bed-rooms; to the gentlemen who in great part defrayed the Elephanta treat to the children; and to our up-country friends who sent ₹50 to be spent in giving extra prizes.

In conclusion, the prospect of obtaining improved grant-in-aid standards, increased accommodation, and new buildings, encourage us to carry on our good and useful work, and augurs to the Orphanage a still greater measure of usefulness and prosperity.

Superintendent's Report.

In reviewing the work of the past year, we have good reason to be satisfied with what has been done, and to be encouraged to continue, with God's blessing, to do all in our power for the well-being of the children placed under our care.

As in former years, the children's studies were chiefly regulated by the Government grant-in-aid standards, with daily instruction in portions of the Holy Scripture, the shorter and young Child's Catechisms, in needle work and vocal music. The Government grant earned in the year 1869 was ₹1,485, 1870 ₹1,330 were earned, to which has to be added ₹150, the Government grant on account of W. Nimmo's passing the Matriculation examination, thus making the total grant earned in 1870 ₹1,480, ₹5 less than it was in the previous year.

The present Government standards have been found by most teachers to be too difficult, and on that account, I was obliged to present twelve of the pupils in only one or two heads of a standard, because they were unable to work with the others, in the next higher standard. These children might have been put into a higher standard, but they would not have benefitted as they have done by their being kept back, in order to be well-grounded in the more elementary subject.

I have much pleasure in again recording that Mrs. Smither's interest in, and unflagging attention to,—all that pertain to her work, as girls' matron, cannot be too highly esteemed and commended, and that I have been efficiently aided in teaching by Elizabeth Linn, Jane Raeburn and Lydia Goddard. Mr. Janardhan Punt has taught Marathi for six hours a week, and although the result of the Marathi examination is not so good as it was the previous year, yet I feel satisfied that Mr. Janardhan is an efficient and painstaking teacher.

I desire to acknowledge my indebtedness to Dr. Young, who voluntarily, on Saturdays for several months, taught Chemistry to the elder boys and girls.

The diligence and progress of the children have been satisfactory, and, in some cases, praiseworthy. On the whole, however, I can safely say that the girls are more diligent in the preparation of their lessons, and generally make a better appearance, when under examination,—than the boys.

Their conduct, during the past year, has been very good. No cases of gross misconduct occurred, and rarely was corporal punishment inflicted. During play-hours, the boys and girls never seem at a loss for amusements. New games come to them as regularly as the seasons; and the sea-beach is always a pleasant and health-giving resort.

The health of all in the Orphanage, during the past year, was very good. We had no cases of serious illness, only slight indispositions, which care and simple remedies [illegible] removed. I would here, with much [illegible] mention what must be considered excellent [illegible] in which the [illegible] years, only [illegible] ral [illegible] same period [illegible]

At the close of [illegible] situations, and three [illegible] the boys are engaged as clerks [illegible] in the Medical Department, and [illegible] studies in the Poona Engineering College.

The Treasurer's report was also read, as well as [illegible] ments of accounts.

The Rev. J. Paton, in moving the adoption of the committee's report, remarked that there was one thing which, in connection with the Society, might seem unsuccessful, namely the attendance at the annual public meetings; but he must say, as they had already learned from the report, that these meetings were no index to the interest felt in the work of the Society. The real annual meeting was not that at which the report was submitted, but the examination meeting at Mahim, at which there was always a large attendance to witness the distribution of prizes to the children. It was better to have the two meetings together; and this would probably be done in future years. It would be a work of supererogation, Mr. Paton said, to recommend the work of the Society, since the work spoke for itself. The reports of the Government examiners showed that the school was in the highest possible state of efficiency. Indeed, they had only to look at the children, who were so well cared for and happy, to be assured of the satisfactory condition of the school. There was one thing at which some people had expressed surprise, namely the carefully adjusted dietary of the school. He (the Rev. Mr. Paton) had no intention to philosophise on the subject of diet in relation to the physical condition of the children; but he must say it was a matter not to be neglected; and if the committee had well attended to it, they had, he thought, done a great thing. It was a thing by no means to be neglected. Then, when they looked at the girls, there was another thing which must strike the attention: there was about them a sense of self-respect, which was highly creditable to their instructors. He thought great credit was due to Mrs. Duthie for the great care with which the girls had been trained up in a country like this. The reverend gentleman made a few remarks on the subject of grants-in-aid, and expressed his gratification at the prospect of obtaining improved grants-in-aid for the school in future. Referring to the large building fund, he said some had expressed their surprise that the committee were not doing much in respect of it. Those who sat on the committee, and had [illegible] into the details of the matter, knew, however, that th[illegible] great difficulties connected with it. A building was [illegible] wanted very badly; and a great want of proper acc[illegible] tion was felt for the increasing numbers of pupils. [illegible] space for the children to play on the sea-beach [illegible] required; and they expected to get it. One thing [illegible] reverend gentleman would more particularly refer [illegible] that he and the Rev. Mr. Boyd, as the Presbyterian [illegible] ters in this place, were much pleased with the reli[illegible] struction given to the girls of this school. Intellect[illegible] ing was no doubt very good, but they must no[illegible] same time neglect the religious instruction of the[illegible] He wished the institution God speed, and conclu[illegible] moving the adoption of the report.

Proposed by the Rev. J. Paton, seconded by James Douglas, Esq., and carried unanimously,—That the report which has been read be adopted and printed as the report of the Bombay Scottish Orphanage Society for the year 1870.

The Rev. D. C. Boyd, in next addressing the meeting, said the resolution he held in his hand was a formal one, and he did not think it required any lengthened remarks from him. Under the circumstances already referred to by the Rev. Mr. Paton, the real public meeting of the school was the one held annually at Mahim in December. He thought in reference to the resolution he had in his hand, that it would be a work of supererogation to commend the labors of the committee to the ladies and gentlemen present on this occasion, because, at this meeting, they could get only the members of the committee and the members of their families to attend, and they needed no recommendation on the point. He wished there were some others here, in whose presence he might without restraint dilate upon the many good qualities of the members of the committee. They were not merely ornamental, but they did really hard work. With reference to the work of the Mofussil committee, he must say that it was owing to their exertions that, for the last two years, a growing interest was felt in the Mofussil in the work of the Society. The subscriptions from the Mofussil were increasing, even though the subscriptions in Bombay were falling; and the report very properly expressed satisfaction at the growing interest shown in the Mofussil in the success of the institution. It was, the reverend gentleman said, most satisfactory to find that they took an interest in the good work. One more remark he had to make. He did not know that the members of the committee wanted to be thanked, or that the gentleman he was about to name wanted to be thanked. He thought, however, that they ought to remember the very great and valuable services rendered to the institution by their honorary Secretary, Mr. Wilson. He had ever shown a very praiseworthy interest, zeal, and love in encouraging the children not only in their studies, but also in amusement, he himself bearing a large proportion of the expenses of the children's annual trips, and accompanying them in order personally to ensure their comfort and convenience. The reverend gentleman was of opinion that the meeting ought not to omit to render their warm acknowledgments to Mr. Wilson.

Proposed by the Rev. D. C. Boyd, seconded by G. Manson, Esq., and carried unanimously,—That the following ladies and gentlemen form the committee of the Bombay Scottish Orphanage Society during the current year:—

Committee for 1871.

Chairman, Col. Davidson; *Deputy Chairman*, Dr. Wright. *Members.*—James Arnott, Esq., M. D.; J. K. Bythell, Esq.; J. W. Brown, Esq.; Robert Campbell, Esq.; Henry Conder, Esq.; John Connon, Esq.; Thomas Crawford, Esq.; W. E. Crum, Esq.; H. D. Dods, Esq.; James Douglas, Esq.; R. B. Duncan, Esq.; D. E. Gostling, Esq.; W. F. Hunter, Esq.; Alexander Johnstone, Esq.; James MacAlister, Esq.; F. McCombie, Esq.; Charles Macdonald, Esq.; John Macfarlane, Esq.; George Manson, Esq.; Hamilton Maxwell, Esq.; Donald Robertson, Esq.; J. G. Smith, Esq.; N. Spencer, Esq. (Senior); F. A. Spencer, Esq.; R. Stevenson, Esq.; Rev. R. Stothert; A. Taylor, Esq.; G. R. Wilson, Esq.; J. Windram, Esq.; D. Young, Esq., M. D.

Ladies' Committee.

Mrs. Paton, *Convener*, Mrs. Boyd, Mrs. Dods, Mrs. Duncan, Mrs. Douglas, Mrs. Hunter, Mrs. Johnstone, Mrs. Macfarlane, Mrs. Stothert, Mrs. G. R. Wilson, Mrs. Wright, and Mrs. D. Young.

G. R. Wilson, Esq., *Honorary Secretary.*

D. Graham, Esq., *Honorary Treasurer*, Building and Foundation Funds.

Frank McCombie, Esq., Treasurer.

Alex. Johnstone, Esq., Auditor.

R. Duthie, Esq., Superintendent of the Orphanage, Mahim.

Aden Sub-Committee.

A. Macdonald, Esq.

Poona Sub-Committee.

Convener, the Rev. M. M. Ross; the Rev. R. Angus; James Davidson, Esq., M.B.; the Rev. J. Gardner; W. J. Johnstone, Esq.; Henry Webb, Esq.

Sind Sub-Committee.

Convener, the Rev. W. Middleton; L. Hall, Esq.; E. Leggett, Esq.

Ahmedabad Sub-Committee.

Captain Elder; Dr. J. R. Miller.

Belgaum Sub-Committee.

Lieut.-Col. F. Roome.

Dharwar Sub-Committee.

D. C. Beynon, Esq.; A. Don, Esq.

Goozerat Sub-Committee.

G. M. Macpherson, Esq.; G. Cotton, Esq.; J. E. Murphy, Esq., — Stormont, Esq.

Oomrawuttee Sub-Committee.

R. Anderson, Esq.

Mr. Alex. F. Shepherd then proposed, and it was seconded by Mr. A. Johnstone, and carried unanimously,—That the following gentlemen be the trustees of the Society till its next ordinary annual meeting:—The Rev. D. C. Boyd, the Rev. D. Macpherson, D. Graham, Esq., and G. R. Wilson, Esq.

Thanks were then proposed to the chairman.

The chairman, in acknowledging the vote of thanks, said it afforded him great pleasure in doing all he could to advance the object of this charitable institution. The results, as laid before the meeting in the report, were certainly creditable. He had in his office a boy brought up at this institution; and he certainly reflected credit upon his instructors.

The Rev. Mr. Stothert closed the meeting with prayer.

THIRTY-SEVEN AND A HALF PER CENT.

(*Pioneer, March* 10.)

If people had any spare money to invest, which now-a-days they have not, this is a heading that would make them open their eyes. We are not, however, going to point the way to an Eldorado. We merely wish to draw attention to the fact that thirty-seven and a half per cent is the ordinary rate of interest at which money is borrowed by the peasantry of these provinces. How can we expect education, sanitation, or any other *ation* to make progress among a people who are in debt, and are paying interest at the rate of thirty-seven and a half per cent? Thirty-seven and a half per cent. means a nation of paupers who must have money and have no security to give for it. When we succeed in educating the masses and they are given light enough to see their true condition, how they will rise some day and glut their ire on the accursed usurers who have drained them of their life-blood! But let us not be angry with the usurers. They are in their way very useful people, and things would not go on without them. But can we altogether acquit ourselves who do nothing to remedy this state of things? Is it creditable to a landlord that his rent is paid regularly by a debt-ridden tenantry with money borrowed at thirty-seven and a half per cent? People will say we want Government to become money-lenders, to compete with private enterprise, and all the rest of it. We know all that. Excellent reasons for doing nothing are always forthcoming. Witness the

French Admirals in the Baltic. But what we want is not talk, but action. A rational arrangement of the revenue instalments would do much. A Government lending bank would do more. Perhaps something will be done, or at least written, by the new department. What is it that causes this state of things? Why are the people in debt, and why have they to pay so extravagantly for money? Is it that they are rack-rented? Is our revenue too high? We believe nothing of the kind. The rent in these provinces is, as a rule, by no means tightly strained. Many native Governments exacted more. But we take our money with the regularity of a machine. We make no allowances. We permit no arrears. And when a rigid demand for cash to the extent of millions of pounds is made at one time all over India, it is not wonderful if money becomes scarce and dear. Suppose the Prussians were to insist on the indemnity being paid by France in one month and in hard coin, would not that raise the rate of interest? Whereas, if they allowed the money to be paid by instalments at long intervals, the difficulty for giving it would be much lessened. Now is it necessary for us to make our demand everywhere at one time? We cannot see that it is. Why need we collect the revenue in Rohilcund and in Benares on the same day? The harvests in these countries are not simultaneous. Is it not worth while to give up uniformity to some extent, if by so doing we mitigate the hardship of thirty-seven and a half per cent?

THE FINANCIAL STATEMENT,

BY

THE HON. SIR RICHARD TEMPLE, K.C.S.I.

DELIVERED IN THE SUPREME LEGISLATIVE COUNCIL CALCUTTA, 9TH MARCH 1871.

PREFACE.

MY LORD,—I have now to present the Budget of British India for the year 1871-72, this being the twelfth annual Statement presented since the introduction of our existing financial system.

I shall commence by adverting to the form in which the Statement has been drawn up.

It will be recollected that in my exposition delivered before this Council on the 2nd April last, I explained the alteration made in the exhibition of the accounts of Government with the Guaranteed Railway Companies. By that alteration we showed on one side the amount of guaranteed interest payments, and, on the other side, the amount of net traffic receipts; instead of the former method whereby only one item was shown, namely, the guaranteed interest less the net traffic receipts. In other words, we exhibited the account gross on both sides, instead of the expenditure net on one side. Well; the Secretary of State has determined, after considering all our representations in favor of the alteration, that we must still continue to exhibit the account as before by its net result on the expenditure side, that is by one item, namely, "Guaranteed interest less net traffic receipts." I have accordingly to exhibit the guaranteed interest net in the Statement itself. But at the foot of the Statement there are appended figures showing the account gross in the method explained in my last Financial Statement, which method was, I believe, approved generally by this Council and by many others interested in this portion of our finance. Thus the important objects set forth in my last exposition will still be fully attained.

This modification will make no difference in the ultimate result of the figures as regards surplus and deficit. But it will make a difference in the totals of receipts and expenditure, that is the deduction of an equal amount from both sides of the account. The grand totals, therefore, of the Statement I shall make to-day will not admit of exact comparison with those of my Statement in April of last year. But the figures of surplus and deficit on this occasion and the last will be strictly comparable.

Also I explained in April last why we had transferred the canal water rent from the heading of public works receipts to the heading of land revenue. We have since determined, on a further review of all the circumstances, to exhibit these irrigation receipts separately. I trust that this growing item, now nearly half million annually, will prove of general interest. Its growth is indeed anxiously awaited by us, in order that there may be some appreciable off-set to the fast-accruing interest on capital outlay.

Lastly, it has been considered proper to show again under one head the entire revenue raised by stamps, whether under the general Stamp Act or the Court Fees' Act.

After this brief preface I proceed to deal with the figures in the same order as that observed in all previous Statements; that is, firstly, the actual figures for the past year 1869-70; secondly, the approximate figures for the current year 1870-71, according to the regular estimate; and thirdly, the proposed figures for the coming year 1871-72, according to the budget. I shall take the figures from the combined statement for England and India in the same manner as I did last year.

ACTUALS, 1869-70.

I begin then with the past year 1869-70. The Council will recollect that the regular estimate for that year exhibited in my last exposition showed an anticipated deficit of income below ordinary expenditure of £625,594, or more than half a million sterling. The actual figures, however, now show a small surplus of £118,668. Thus the actual turns out more favorable than the estimated account by £744,262, or three quarters of a million. It is also slightly more favorable (by £57,796) than the approximately actual figures published in September last, this small difference being attributable mainly to the railway account. I shall explain briefly the causes of this fortunate result. The receipts of the year were taken in the regular estimate at £50,297,052; they have proved to be £50,901,081, showing a difference favourable of £604,029. The ordinary expenditure was estimated at £50,922,646. It has proved to be £50,782,413, shewing a difference favorable of £140,233. The favorable difference in receipts is partly nominal, arising from certain items being shown gross which in the estimate were shewn net; but chiefly real, arising from unexpected recoveries in the Military Department by the sale of stud cattle and by the adjustment of the value of supplies to the Abyssinian expedition and to the Civil departments and administrations, and also from a variety of small increases under several heads of revenue, to wit land revenue, income tax, customs, salt, stamps. The difference favorable in expenditure arises chiefly in the military heading, the savings from the reductions of expenditure proving somewhat greater than had at first been hoped for; partly also from the amount of unpaid dividends and unclaimed allowances being more than was anticipated; partly, further, from various smaller savings in civil branches, to wit, land revenue, opium, administration departments, post office, and police. In a word, the largest difference on the whole account (£315,116) is attributable to the unexpected additional military recoveries, and to the favourable financial effect of the military reductions which had been ordered.

Thus ends the financially eventful year 1869-70. The original estimate showed a small surplus of £52,650. As the year wore on a large deficiency arising partly from a fall in opium and depression of trade, was anticipated. Various measures detailed in the last financial exposition were taken to avert the threatened deficiency. Still, as proved by the regular estimate, fears were entertained up to the close of the year that the deficit, though greatly diminished, would not be altogether avoided. The result, however, as shown by the actuals, proves that the original estimate has been more than fulfilled, the actual surplus being £118,668.

This result is owing partly to management, and partly to fortune. The management consisted in the measures adopted within the year by the Supreme Government, and in the economies carried out by the local Governments. The fortune consisted of a variety of adjustments and recoveries, for the most part unestimated, bettering the account on the whole, to the net extent of £677,080. I am constrained to make this remark because it seems to have been supposed in some quarters that we brought out the surplus lower than it ought to have been by a variety of debit adjustments made at the last moment! Now we certainly had to make a variety of adjustments (all of which were completed before the production of my last Statement to this Council), thereby clearing once for all a number of long standing and unsettled items from the public accounts. Some of these were on the credit, others on the debit side. After setting the latter against the former, the result was a net advantage to the account as just set forth. Thus the unavoidable operation was not, as has sometimes been supposed, at all unfavorable to the final out-turn, but actually favorable!

Further if I have apprehended rightly, it seems to have been understood in some quarters that the favorable result just described shows that the measures taken during that that year by the Government of India were, after all, not necessary, or that there may be difference of opinion as to their necessity. I will, therefore, declare, for the last time, that those measures were both just and necessary, and that there is not—there never has been—any difference of opinion in the Government of India on the subject. I showed in any last exposition that those measures bettered the account by 1½ million sterling. Had it not been for them, therefore, there would have been a deficit of nearly 1½ million, instead of the small surplus which I have the pleasure to announce to-day. It seems to me that this is as strong a financial justification of those measures as could reasonably be expected.

Further, I understand it to have been held in some quarters that the occurrence of this small surplus, instead of deficit, for the past year 1869-70 does, to some extent, cut away the ground from under the measure of the increased rate of income-tax for the present year 1870-71. I can admit, however, nothing of the sort. It is true that, amidst an accumulation of many reasons for the enhanced rate of income-tax, the anticipated deficit of 1869-70 was one. But the disappearance of this one reason does not at all affect the other and graver reasons. Among these reasons were the deficits of preceding years, unfortunately beyond question, evincing unsatisfactory tendencies in our finance, which tendencies could only be stopped by fresh taxation. But the principal reason lay in the condition and prospects of the year 1870-71, to which I have yet to advert. The increased income-tax was imposed for 1870-71, the estimate for which year was framed on data of its own, many of which were independent of the outturn of the preceding year. Even if the actual figures of the year 1869-70 had been known, which was impossible, the prospect of deficit for 1870-71 would have remained unaffected in any essential degree. The surplus of one year cannot be carried over as it were to mitigate the prospect of deficit for the following year.

REGULAR ESTIMATE, 1870-71.

This brings me to the figures of the current year 1870-71. As the Council recollects, the budget showed a surplus of £163,440. The regular estimate now shows a surplus of £997,100, amounting to a difference in our favor of £833,660, of which I shall briefly explain the causes.

The receipts, omitting the net railway traffic receipts, were estimated in the budget at £49,479,585, they are now estimated at £51,048,900, showing a difference in our favor of £1,569,315. Of this increase the main item is £1,074,519, under the head of opium. The improvement of the opium receipts arises from the price of Bengal opium having been, on the average of the year, ₨1,121-8 or £112-3s. per chest, instead of ₨975 or £975-10s. per chest, as was first estimated; also from the quantity of Malwa opium having been 38,742 chests instead of 33,600, as was first estimated.

In my last exposition, I gave to this Council the reasons why the opium estimates had been cautiously framed; namely, the actual fall and the further downward tendency of prices on the Bengal side, and the indifferent prospects of the drug on the Bombay side. The out-turn of the crops on both sides of India has proved, however, even better than was expected; and, throughout the year, the advices from China have been favourable. The improvement of the Indian opium trade in China must, of course, have had its causes, which causes may be connected with the condition of the indigenous culture of the drug in China itself; but what exactly those causes are, I hesitate to state to this Council. I may have my opinion and conjectures, but I really do not know; and I have not heard of any one who does know. Those nearest to the spot and best qualified to judge have not as yet been able to explain satisfactorily. All I can say now, therefore, is that we are carefully watching every indication afforded by each fact in detail as it becomes known. But I must add that assuredly, at the commencement of the year, when the last budget was prepared, we had no right whatever to reckon on the improvement which has occurred, and no sign or fact whatever to reasonably indicate that it would occur. Therefore this stroke of fortune does not, in the least, shake my conviction as to the prudence and propriety of the moderate estimate which was made. Nor does it at all encourge me to relax the watchfulness and caution necessary in framing the opium estimates for the coming year.

Recently we have published a *resume* of all the official information possessed by us regarding the growth of opium in China. The facts therein shown regarding the quantity and quality of the Chinese drug fully bear out what I stated in my exposition of last year, to the effect that the Indian opium trade with China is threatened with a serious competition. It appears that the culture of poppy in China expanded in the years 1866 and 1867, and that the produce obtained in the summer of 1868 was abundant, and was nearly as good in the summer of 1869. After that, reports reached us of injuries to and failures in the Chinese produce of the summer of 1870. These were corroborated by the subsequent rise in the price of the Chinese drug. Now is there any connexion, and if so, what, between these circumstances in China and the recent rise or fall of prices of the Indian drug? I really cannot answer these questions. There may be no such close or direct influence exercised by the Chinese upon the Indian drug. It may be said that the two drugs are consumed by different classes in China. The Indian prices must be affected by the increased supply from India itself; also speculation forms an important element in the case; and our experience of Chinese opium, on any considerable scale, is as yet but short, while the information obtainable from the interior of China is often tardy and uncertain.

There remain some items of increase on which the Council may desire a word of explanation. There is an increase of £92,508 under land revenue. This is due to a considerable improvement in Madras, apparently from the realization of arrears outstanding from previous years of drought.

The increase of £141,500 in customs has accrued at the Ports of Calcutta, British Burmah and Madras, and not at all at the Port of Bombay. This increase may perhaps surprise those who are not practically acquainted with the import trade. The major part of that trade, namely, the European piece goods, has not, despite large importations, been altogether flourishing, inasmuch as the sale of these important goods for the markets in the interior, has not been so favorable to importers as we might have wished. It is feared that the improvement in customs is partly due to over-importation which again may be in some respects connected with the abnormal condition of the European market during this very eventful year. We may regret that the increase of the revenue does not yet indicate a corresponding improvement in trade. But the fact that such large quantities of goods have been taken (though at somewhat low prices), is an index of the prosperous condition of the people at this moment, and affords hope for the future progress of the trade.

The £73,600 of increase in excise arises in Northern India and Madras; the harvests having been good or abundant.

The increase of £144,510 in the Post Office is almost wholly nominal, owing to the fuller exhibition of the charges made against the various departments of the administration for official postage.

The increase of £289,226 in miscellaneous receipts arised from a large item (£93,497) of assets of the Ameens' fund at Bombay, long held in suspense, being credited to Government; from the current adjustments from the balances of the Military and Medical Funds being larger than was anticipated; and from arrear adjustment from these balances. The circumstances under which the assets and liabilities of these funds were transferred to the State, and the principle upon which the charges of each year are adjusted, were expounded in my last financial statement.

The increase of £166,775 in army receipts is owing to general augmentation under a variety of heads, such as sale of stores, malt liquor, and the like.

On the other hand, there are some instances of diminution in receipts. One important item of decrease is that of £105,000 under the head of assessed taxes. This means that the 3⅛ per cent. income tax, together with some arrears of the preceding year, was estimated to yield £2,180,000, and is now estimated to yield £2,075,000. The falling off chiefly arises from the circumstances of several of the tax-paying classes in Bengal, Bombay, and Madras, having been less favorable, owing to the state of trade, than was expected. When the losses in trade are remembered—when it is also remembered that the more exact assessments under the new law, and under the high rate, were sure to be favorable to the tax-prayers, and that the enhancement of a direct tax of this sort is sure to be met with a certain degree of passive resistance, I think that the out-turn of the tax for the year promises to be satisfactory, and to prove creditable to the several local Governments. We have constantly observed all the complaints that have been made regarding the assessment or the realization of the impost, and we have done all we could to prevent any just cause of complaint arising. We cannot venture to hope that no such cause has arisen anywhere; knowing indeed that in such a country as this, regrettable circumstances may occur without coming to light. But it is noteworthy that on a circular being addressed by us to the several local Governments in India, enquiring whether there were any known cases of oppression or ever-exaction, we received replies from all of them (except the Government of Bengal) to the effect that no such cases were known. The Government of Bengal indeed did transmit a *resume* of some thirteen cases; this number is of course a matter for much regret, though relatively it is not large.

Salt again shows a decrease of £72,870, which is, however, more than counterbalanced by a decrease in the charges of £82,519. Less salt has been manufactured and sold than was expected, under the special arrangements at the Sambhur lake in Rajpootana.

Another item of decrease is that of £107,670 in the Mint receipts. Very little bullion has during the year been presented for coinage, owing to the unfavorable state of the exchanges.

A further item of decrease to be noticed is that of £129,280 in the Forest receipts. This arises from the consumption of timber by the railways having been less than was expected. The circumstance proceeds really from the State railway works not having been so vigorously prosecuted as was intended. There is, from the same cause, a diminution of outlay (£51,549) under the head of Forests.

There are other small differences, some more, others less, which can be seen in the general sheet, but which I need not now stop to explain. The net result is an income of upwards of fifty-one million pounds sterling, (£51,048,900), exclusive of net railway traffic receipts: which amount, if compared with corresponding amounts of previous years, transcends them all, and represents the largest revenue ever yet raised in British India.

Turn we now to the ordinary expenditure of the year. That was estimated in the budget at £49,316,145; it is now estimated at £50,051,800, shewing a difference against us of £735,655. The causes of this difference also I shall explain.

There is an increase of £31,498 under interest on miscellaneous accounts by reason of the decision to allow interest on deposits of the Indus Flotilla; of £51,890 under opium by reason of the crop of 1870 proving larger than was expected, and of extending cultivation; of £45,917 under Post Office by reason of arrear payments in England on account of the mail service; of £14,325 under political agencies by reason of the postponement from last year to this year of a payment in England for the embassy to China; of £82,647 under superannuation and retired allowances, corresponding with an increase under miscellaneous receipts which I have already explained, and arising from the payments to the pensioners of the late military and medical funds proving larger than was estimated.

These are all minor items of increase. But there are three major items on which I must bestow a few moments. They occur under the heads of miscellaneous, of army, and of railways.

The heavy increase of £414,908 in the miscellaneous heading arises chiefly from what is technically termed loss by exchange. This is calculated on an assumed, though not an actual, basis of two shillings to the rupee. We are under the obligation of providing annually a large sum in [illegible] in pounds sterling for the payments in that country on account of the Government of India. This provision is principally effected by the sale in London of bills drawn by the Secretary of State on the exchequer in India. The amount originally intended to be drawn by the Secretary of State during the year was 9½ millions sterling. The amount actually supplied during the year in England will be 9 millions, although with outstanding bills of past years we shall have to pay 9¼ millions (£9,525,000) in India. Judging by the best information at our command, we estimated that the Secretary of State's bills would be sold at an average rate throughout the year of 1s. 11⅛d. for the rupee, which would have involved, on 9½ millions sterling, a loss by exchange of a little more than £300,000, which was the sum provided. This, of course, was only a forecast of a matter on which foreknowledge was impossible. The actual supply of funds to the Secretary of State, including the specie remittances to be presently referred to, has been effected at an average rate of only a little better than 1s. 10½d. for the rupee, involving a loss by exchange of £600,000. In other words, we hoped to pay only 3·16 per cent. on the basis of the assumed par, for providing the money for discharging our obligations; in fact, however, we have had to pay 6·67 per cent. Judging by all past experience, we deemed our estimate moderate. But the great events in Europe have disturbed exchanges and caused this misfortune to us, which could not have been foreseen.

As part of the 9 millions sterling supplied during the year, we had, last August, to ship in specie from India to England about 62 lakhs of rupees (₨62,10,688), or £620,000. We were informed by the Secretary of State that his bills on India were, for the moment, unsaleable in London. It therefore became immediately necessary for us to remit specie wherewith to provide the means of discharging our current obligations in England. This was accordingly done with the requisite despatch. The produce in England of these remittances was £571,812, or only a little above 1s. 10d. (1s. 10s. 9d.) per rupee; but the indirect effect of the operation upon the exchanges is believed to have been favorable.

A new item will be perceived in the regular estimate which was not entered at all in the budget, namely, that of allotments for provincial services, £200,000. This entry appears for the first time. It relates to the scheme set forth in our Resolution of December last, entrusting to local Governments increased financial control in certain departments, the provisions of which scheme I shall presently re-capitulate. In order that the local Governments may be able to inaugurate this plan successfully, and to have, as it were, a fair start, it is found most desirable to give them a special allotment of funds to begin with in addition to the regular allotment they will receive year by year for the next and subsequent years. The regular annual allotments have been made on the basis of the budget grants for 1870-71. In fact, however, there have been savings effected in the current year on these grants aggregating, for all India, perhaps £200,000, though the precise sum cannot be stated with certainty. Under all the circumstances, inasmuch as the savings have been effected in the current year, we have decided to make the special allotment from the resources of this year; and to fix the amount at £200,000, to be distributed rateably among the local Governments,—an arrangement which will, we hope, prove satisfactory to them.

The increase of £554,659 under the head of Army has arisen partly in England and partly in India. The increase in England amounts to £361,859, and in India to £192,800. The increase in England is in overland transport charges; in furlough allowances; and for breechloading arms. The overland transport system is a new one which is gradually developing itself, and of which it may be difficult in England to estimate accurately the cost beforehand. The increase of furlough allowances arises entirely from officers now drawing pay in England under the new system, who would under the old system have drawn larger allowances on duty in India. For the increased charge on account of the new breechloading arms the Government of India willingly takes the responsibility, having made urgent indents therefor.

The increase in India is due to the adjustment this year of a large sum on account of the charges for the overland troop transports defrayed in past years in India which we had been led to suppose had been included in the Home accounts. But for this arrear adjustment, the net charge for the army in India, which is even now only £72,735 more than the estimate, would have been less than was originally estimated by about £300,000. This is specially satisfactory in connection with the fact that the Budget Estimate for expenditure in India was for a large reduction over the preceding year.

The third item of increase is that of £319,517 under guaranteed interest on railway capital less net traffic receipts. This arises from the net traffic receipts having fallen off; they were estimated at £2,848,470; they are now estimated at £25,30,700. This diminution again does not arise from working expenses having proved greater, but from traffic earnings having proved less, than the anticipation.

So much for the increase. On the other hand there is a long list of diminutions arising partly from estimates having been prudently framed, partly from savings having been effected; these range at amounts from £500 to £100,000, and occur under the heads of Interest, Refunds, Land Revenue, Forests, Excise, Assessed Taxes, Customs, Mint, Telegraph, [illegible] Minor Departments, Law and Justice, Police, [illegible] Education, Ecclesiastical, Stationery and [illegible] Allowances under treaties. If this series of [illegible] be sustained by the actual account, the result will be very satisfactory. The normal ordinary expenditure for Public Works has been kept well within budget limits. [illegible] has been added an assignment of £40,000, to the trustees of the Indian Museum for the completion of the building; it was found necessary to make this grant for this important public structure, in order to finish it as nearly as practicable under the circumstances, the obligation imposed upon us by Act XVII of 1866, to complete the Museum building by the 23rd of the present month of March 1871.

The saving of £141,710 under Railways is chiefly due to delay in taking up land for the Oudh and Rohilcund line.

So much for the ordinary expenditure. Before quitting the current year's account, however, I must just advert to the extraordinary expenditure. For this £3,062,300, or [illegible] millions, were estimated to be spent, but only £1,148,80[illegible], or about 1 1/7 million has been actually disbursed. The difference is largely accounted for by the unavoidable delay in prosecuting the State Railway works, by reason of the pending questions relating to the gauge best suited for adoption. These questions having now [illegible], we may hope to see the works more rapidly proceeded with. The extraordinary added to the ordinary expenditure makes up a total of £51,198,600, or 51¼ millions.

Such are the figures for the current year 1870-71 so far as they are yet known; the estimate being based on the actual figures of ten months for all, and of eleven months for a few, of the main heads of income, of ten months for all branches of civil expenditure, and of nine months for the army and the Public Works Department. I must, however, remind the Council of what has been stated in former expositions, to the effect that the figures of the Regular Estimate are liable to modification by reason of the facts which may come out in the course of the remaining two or three months. These months are in themselves financially very important months, and in March the whole accounts of the year are completed and adjusted. The accounts of the year 1870-71 cannot be even approximately closed for nearly six months to come, so that, although we have omitted no precaution to obtain the best forecast now possible, we may not be surprised if the final result of the year differs considerably even from the revised estimate now presented.

The main result now apparent is that as regards income and ordinary expenditure the budget estimate showed a small surplus of of one-sixth of a million; and that the Regular Estimate shows a considerable surplus of a million. On the one hand it is observable that this satisfactory surplus is wholly due to the unlooked for rise in opium; and that without this piece of good fortune on the receipt side, we should, apart from the special assignments for the Museum and for provincial services, have had a little less than the surplus of £163,440 originally estimated. On the other hand it is equally observable that on the expenditure side there has been a piece of ill fortune, namely, the heavy loss by exchange, produced by great events beyond the reach of ordinary calculation. Thus if the argument of fortune be pressed upon us, I should reply that if there has been an extraordinary increment of 1 million on the receipt side, there has been also an extraordinary increment on the expenditure side; and that if the one point be set against the other, there would still be a surplus in our favour of more than half million; that is, a surplus somewhat above that which was originally estimated; in fact, just the amount of surplus which is necessary for safe and sound finance and no more. This perhaps is the fairest light in which to regard the situation at this moment. And certainly, if these two items be excluded, the general conformity of the regular estimate with the budget is highly satisfactory, both as regards receipts and expenditure; and more especially as regards expenditure, which in India has beept well within bounds.

But in regard to the (perhaps unfortunately) cardinal importance of the opium revenue to our general finance, let us for a moment consider what would have been the situation had the opium increase of £1,074,519 not accrued. Why, the consequence would have been that, apart from the exceptional allotments of £200,000 to the Local Governments wherewith to begin the Provincial Service scheme, and of £40,000 to the trustees of the Indian Museum, I should have to-day shown a surplus of £162,581, or almost exactly the sum original estimated, *viz.*, £163,440. And this circumstance does, to my mind, prove conclusively the justice and necessity of the financial measures proposed in my last exposition and subsequently adopted by this Council for the current year.

When I say this, the mind of the Council will revert to the enhancement in the rate of the income tax. I apprehend that in some quarters it will be held that the present anticipation of a considerable surplus proves that the increased rate of income tax was, after all, not necessary. But I cannot, in the least degree, admit such an argument.

I have just explained that by one way of viewing the extraordinary circumstances of the year (which is the more favorable view for such an argument), we should only have had a moderate surplus, nearly the lowest amount compatible with safety and efficiency. By the other way of viewing the case (which is probably the more correct way) we should, without the opium increase, have had just the small surplus originally estimated. Therefore the argument, to my apprehension, turns on this question, was the opium estimate in the budget a fair and prudent one, according to the knowledge available at the time? Has anything since transpired which may reasonably prove that estimate to have been too low under the circumstances wherein it was made? If that estimate was fair, and prudent, then there is no ground whatever for impugning the justice and necessity of the enhanced income tax. When I say this, however, I by no no means mean to admit that the justification of the income tax solely or even mainly rests on the opium estimate. For, even without this consideration, there were various and manifold reasons in justification of that measure.

But I consider that if the opium estimate be proved to have been reasonable, then any attack on the *financial* necessity of the enhanced income-tax for the year must inevitably fail. I here advert to financial necessity, without at this moment adverting to political or other considerations. Now, what were the circumstances under which the opium estimate was framed? Let me remind the Council of the reasons adduced in my last exposition. It was then shown that there had been a heavy fall in the price of Bengal opium; that, for a whole year, the decline had been almost regular and constant; that the tendency was still downwards; that a mass of information had been received from China indicating that the Indian drug would be subjected more and more to disadvantageous competition; that every practical authority whom we had been able to consult, both in China and India, considered that nothing but decline could be anticipated. I affirm that when our Bengal estimate was produced it was considered not at all too low, but quite high enough in non-official circles, where practical knowledge is in this respect most available. Indeed, the most sanguine estimate suggested to us by any one was only £122,500 in excess of that which we actually adopted. As regards the Malwa opium, the facts were almost as unfavorable. Our estimate, though realized in the end, had been a constant source of anxiety through the year. The local authorities had been constantly warning us of expected deficiency. The then prospects of the crop were not propitious. On a retrospect of the whole case, I am quite convinced that no higher, indeed no other, estimate could have been properly framed, than that which was framed. And that being so, I have only to reiterate all the arguments adduced in my last exposition, to the effect that without the the income-tax at the 3⅛ per cent. rate, we must have produced a budget with a large deficit; and that therefore the imposition of that tax was a matter of financial necessity at that time.

As regards the surplus above shown for the current year, we must remember that it is only anticipated as probable, and not yet actually realized. It may even yet fail us more or less. But, if it shall be fully sustained by the ultimate event, it will be most gratifying, and will occur indeed not at all before it is needed! In my former expositions I have shown that, although since the establishment of our financial system, the course of our finances has been certainly in many respects and perhaps on the whole, satisfactory, still deficit has been too frequent, and surplus too rare. Of late years, especially, while curtailing our ordinary expenditure, we have been incurring, and preparing great national liberal and extraordinary outlay in improving our [illegible] for which purpose the national debt is being added to. Now, [illegible] is the time to secure a surplus of income over ordinary expenditure [illegible] season to prove, if we can, that we possess the determination and the means for keeping our income slightly in excess of our ordinary expenditure. We had scarcely dared to hope indeed that so good a result would be obtained within this very year, even after all the exertions that have been made. If it be obtained however, as now seem probable, then the circumstance will afford cause for nothing save congratulation; and we need never regret the efforts which have been made and the sacrifices which have been undergone.

But the existence of surplus for now two consecutive years, though not at all disturbing the reasons for the strong measures which have been adopted, does yet afford reasons for some relaxation of these measures in the coming year. And this remark appropriately brings me to the third part of my subject, namely, the Budget for the year 1871-72 shortly to commence.

BUDGET ESTIMATE, 1871-72.

Before entering into details, I must however draw the attention of this Council and of all others interested in our finance to an important modification in the form of the Statement for the year 1871-72. This modification has been made in order to give effect to the financial resolution by the Government of India of the 14th December last. It will be remembered that by that resolution, an increased degree of control financially was accorded to the several local governments in India, in certain civil branches, to wit, jails, registration, police, education, medical services, printing, roads other than military, and civil buildings. We hope that this concession will give the local governments an additional interest in the study and the enforcement of economy in expenditure; will afford them a just inducement to supplement their local receipts from time to time by methods either most acceptable to the people or least fraught with popular objection; will cause more complete understanding to arise between the executive authorities and the tax-paying classes respecting the development of fiscal resources; will teach the people to take a practical share in the provincial finance, and lead them up gradually to a degree of local self-government; and [illegible] The hopes administrative as well as financial [illegible] sanguinely or confidently which I am expressing [illegible] all, but hopes, and, like all other hopes, may or may not be fairly realized. But let all this eventuate as it may, sure I am, with certainty free from shade of doubt, that the measure is advantageous to the imperial budget of British India. For it will have the direct effect of definitely limiting, for the present, the expenditure from the general exchequer on certain important branches of civil expenditure, the very branches indeed where, from the progressive spirit of the age, the demands for increased outlay have most arisen, and would most arise; and in which, from the nature of the case, the supreme central authority is least able to check the requirements of the local authorities.

We have indeed, at the outset, inaugurated the measure by reducing the aggregate expenditure under these heads by one-third of a million (£331,038)* below the Budget grant of 1870-71. This is, *per se*, something appreciable of course. But greater far financially is the advantage of setting some definite bounds to the constant growth and expansion of imperial outlay on these branches of which the use and importance though great indeed are yet local rather than imperial. The more we consider the constant increases of late years in these particular headings; the difficulty which the Supreme Government has in resisting demands which have so much inherent excellence to recommend them; the desire which we all naturally feel to co-operate so far as possible in meeting such reasonable requirements; and yet the impossibility of meeting them unless local income can be legitimately and equitably augmented; the more do we perceive the importance of the financial principal (irrespectively of administrative and general considerations) embodied in the resolution of December last.

And the principle is in this wise. The local governments are to have a fixed annual allotment from the general exchequer for these particular services, and are to appropriate as local income, all receipts connected therewith. They are to regulate (subject to certain general rules) all the expenditure on those services. If the existing income, namely, imperial allotment plus departmental receipts, shall suffice for the requirements of that expenditure, then that is well. If it shall not suffice, then the local governments are not to apply to the Government of India for increased grants. They must raise what they need by local taxation, or by such like means (subject to our central control) if they fairly can. But if they find that they cannot fairly manage this, then they must necessarily do without the increased expenditure. However much the necessity for doing without the increase may be regretted, there is no help for it. This is the only way of following the good old

[illegible]

Oudh	[illegible]	211,[illegible]	[illegible]
Central Provinces	24,000	265,600	[illegible]
Burmah	26,900	278,600	305,100
Bengal	241,205	1,197,900	1,482,700
North-West Provinces	111,400	635,070	746,100
Punjab	67,400	628,500	695,900
Madras	41,800	702,300	[illegible]
Bombay	45,800	923,200	968,500
Total	[illegible]	4,729,800	5,456,800

The item opposite to "India" in the above list is for the Calcutta University and for provincial services in Coorg, Ajmir, and other districts of which the administration is immediately under the Supreme Government. The figures differ somewhat from those appended to the resolution of the 14th December, owing to the more complete transfer to the charge for Medical Services than was then proposed; to the inclusion in provincial services of the expenditure for petty construction and repairs in all departments excepting Opium and Salt; to the proposed additions to the grants in respect to the more stringent system of official postage; and to certain minor corrections of the figures.

The Statement which I have given just now presents the total allotment to each Local Government for all the services specified. Within this limit each Local Government may (subject to the general conditions under which the additional control is confided to it) distribute the amount among the several services, making transfers, if necessary, from one to the other.

These allotments have been fixed on the basis of the budget grants for 1870-71 (after the deduction of the £331,038 rateably distributed). The objections which might be urged in detail against this mode of fixing the allotments have not indeed been overlooked. But, certainly, any other method that could be devised would have stirred up controversies and difficulties which might never be determined, and which would have caused an indefinite postponement of the whole measure.

If it were urged, too, that the grants for 1870-71, having been very economically fixed, afforded too low a standard for future allotments, we should reply that these grants were really as much as we could possibly afford, and that we are not likely to be able to afford more for some time to come.

In addition to these allotments, the Local Governments will have the special assignment of £200,000, already explained, to begin with.

I have stated that the regulation of the expenditure in these branches is to be confided to the Local Governments subject to certain general conditions. The effect of those conditions is briefly this, that, without the previous consent of the Government of India, no new appointment above a salary of ₨250 per mensem is to be created, nor old salaries raised beyond that amount; that no class or grade of officers is to be created or abolished, and the pay of no class or grade of offices is to be raised; that no addition or alteration is to be made as regards pay and allowances in the provincial departments of any province which might lead to inconvenience in the imperial departments or in other provinces.

The principle of these conditions is that, whatever be the degree of control conceded to the Local Governments as regards amount of expenditure and strength of establishments and the like, the regulation of of salaries, of rates of pay, even the lowest, of allowances and pecuniary privileges, must remain with the Supreme Government. Strictness in this respect is essential. Connected by the interchange of information as the several provinces of India necessarily are, whatever affects the interest of the public servants and establishments in one province, becomes known in all the others. If anything be conceded in one place, applications for similar concessions are sure to be made from other places in a manner difficult to be resisted. If pay be raised in one department, expectations of similar augmentation are apt to be created in other departments. This consideration becomes of special moment when certain departments hitherto imperial become local, while other departments continue imperial. Not indeed that uniformity of pay and allowances is necessary for all departments and all establishments alike: nor even that such uniformity is essential for the same department, for instance police or education, all over India. There may, indeed must, be variations in the several parts of India, as regards system and organization; there will also be differences in prices, in values, and in such like matters; and these circumstances will lead to differences in rates of remuneration; all which the Government of India has always acknowledged and allowed for. Still the check of the Central Government is indispensable to prevent these differences from becoming excessive and leading to financial embarrassment. It is clear then that in making these concessions to the Local Governments, we have not parted with any of those powers which are needed for the preservation of financial order throughout India.

I have stated that we have made over to the Local Governments the receipts arising in these particular departments. These consist, in the jail department, of the proceeds of prison manufactures and the like; in the police department, of payments by municipalities and railway companies, sale of old stores, and so on; in education, of school fees, sale of books, &c., and in registration, of the fee proceeds. These several receipts which have been previously included in our imperial sheet are excluded from the budget I now present, and transferred to the category of local funds; they will hereafter be accounted for in the provincial statements. The aggregate is indeed considerable and amounts to nearly ⅔ of a million, as will be presently seen. They are, however, in their nature local, and are analogous to the funds which have been always held local, and excluded from the imperial account. They are essentially different from the imperial heads of revenue and receipt. When they are assigned to the local Governments, there is no deviation from the principles which have always governed our finances, to the effect that all heads of state revenue are held as imperial. No attempt has been made to assign to those Governments any branch of the revenues, as that would be a matter attended with difficulties into which I need not now enter. It was intended that an abstract of [illegible] Local Governments, on account of provincial services should be presented to the Council with [illegible] will be done in future: but [illegible] been found possible to prepare it this year.

Before quitting this topic, however, I would venture to [illegible] before this Council in the Budget debate of last year, namely, that too much must not, at the outset, be expected from the Local Governments in consequence of any measure of this kind. After all, those Governments will have no golden road open to them which is not already open to them in a considerable degree at least. To secure financial benefit, either they must reduce expenditure, or improve existing receipts, or impose new taxation. Now, as regards reduction of expenditure and improvement of existing receipts, they doubtless do already make constant efforts in both these directions. It remains to be seen whether they can put forth more efforts. As regards new taxation, they may do more in that way, but great caution will have to be exercised.

How the several local Government will deal with their respective shares in the retrenchment of £331,038 from the grants of 1871-72, and how they will provide whatever additional sums may be required for the finance of the services now entrusted to them, is more than I can say at present. It is, however, clear that they have to some extent already made up, or are making up their quotas of the retrenchment by savings and reductions of expenditure,—a method, in my opinion, the most satisfactory of all. It would be premature to state the precise amount of such savings; but, on the figures now before me, I make out, as already said, that the said savings will probably amount in 1870-71 to £200,000, and there seems no reason why the expenditure for 1870-71 should not at least suffice for 1871-72. There will, however, be some fresh local taxation, more or less, in many parts of the country. In the Madras Presidency, as the Council knows, bills for municipal and local [illegible] a few days ago, unanimously passed by the local legislature. In the Bombay Presidency the matter is still under consideration. In Bengal proper, the final decision of the Government of India, approved, after full discussion, by the Secretary of State, has been communicated to the Lieutenant-Governor [illegible] that land [illegible] rated for the support of [illegible] The local Government is still in communication with the Government of India as to the best way of carrying out this decision. In the North-West Provinces, the Punjab and Oudh, the local governments have matured plans for provincial imposts, and bills to carry out those plans will be immediately submitted to this Council.

The Government of India has certainly borne in mind, and we believe that the local Governments also remember, the necessity of caution and moderation in the levy of provincial taxes. We have been, and are, most averse to the imposition of any new taxation that can be avoided. It was this consideration that induced us to lower the retrenchment to £331,038. Our demand at first stood much higher; we reduced it in order that the burdens of the people might be abated, and that the local Governments might be spared the necessity of imposing any but the lightest, and most manifestly equitable provincial taxes.

I now proceed to the figures of the Budget for 1871-72.

The receipts are taken at £49,098,900, or 49 millions, as compared with the 15 millions of the year just about to close. The amounts taken for the main heads of receipt, namely, land revenue, excise customs, salt, stamps, closely follow the regular estimate for the current year. A moderate improvement is anticipated under land revenue, salt, and stamps. Considering the favourable out-turn of the customs for the current year, which is quite as much as, or even more than, we could have expected, we have not ventured to estimate a further increase for the coming year.

As regards the state of the foreign trade of India, generally, I stated in my last exposition that 1869-70 (speaking on returns for eight months) would prove to be a year of retrogression after several years of satisfactory progression. The result has shewn a decrease of 5 per cent. in value as compared with the preceding year. This reduction is, however, mainly due to a reduction in the tariff valuation, [illegible] on the whole the real decrease was but slight. The total value of the trade is taken at 100½ millions sterling. For the current year 1870-71 there may be some improvement. The condition of the principal imports, viz., piece goods, has been already noticed. Among the exports, jute (fibre) continues to flourish; the yield of the last crop having been abundant. Last year there were 3,361,852 or 3⅓ millions of cwts. exported; in the current year the export will be greater. The cotton export of 1869-70 amounted to [illegible] (equal to 555 millions of lbs.), being less than that of the preceding year. There seems likely to be a yet further falling off this year, 1870-71, of this staple in quantity, though not in value. We [illegible] consequences, so important to India, [illegible] the revised and increased production of [illegible] the United States of America. In 1869-70 [illegible] 12¾ millions of lbs. of tea exported from India [illegible] the quantity will be somewhat less. Last [illegible] were 36 millions lbs. of coffee exported [illegible] quantity will be greater. Last year [illegible] indigo were exported; this year the [illegible] about the same. There are now eig[illegible] year available. Judging from them we are [illegible] that the foreign trade of the country will [illegible] than 100 millions sterling in value. As regards [illegible] there is a clear increase both in exports and imports. [illegible] there is a marked falling off in treasure. Last [illegible] millions sterling of treasure were imported. This year [illegible] were imported in the first eight months.

We have not overlooked a subject adverted to in my last exposition, namely, the remission of the export duty on Indian and Burmese rice. But, considering that there has been all through the current year, an improvement in this branch of trade, and an increase in the yield of the duties, we are not prepared, under present financial circumstances, to propose any change.

The opium estimate is taken at a little more than the amount which we are receiving for the current year, or just over 8 millions gross. The current year has indeed, as already seen, been in this respect prosperous beyond expectation. We hope that the circumstances of the time warrant us in anticipating a fair amount of prosperity for the coming year. The advices from China are favorable on the whole. The prices in both the Indian and Chinese markets are, despite fluctuations, fairly satisfactory. For Bengal, we are not able yet to announce the exact number of chests that we expect to sell, but we have 41,012 chests actually secured in our warehouses. The precise number of chests which we shall sell in 1871-72 in addition to the above stock depends upon the number of chests which we may resolve to offer for sale in the calendar year 1872, which again depends upon the outturn of the crop now about to be gathered. At the last moment, I regret to say that the weather in the opium growing [illegible] of the Bengal Presidency is reported to have been of late somewhat unfavorable to the ripening crop. The area under cultivation this year is, however, larger than that cultivated last year, and we entertain hopes that the produce may at any rate not be less than last year's crop, ([illegible] chests provision opium). For the chests that we may sell in 1871-72, we have assumed an average price of ₨1,075, or £107-10s. per chest. The average price per chest [illegible] 71 has been ₨1,120-8 (£112-1s.) per chest. The latest sale has produced ₨1,169 (£116-18s.) per chest. On this very important point, the estimate seems to be prudent, and leaves a margin for fluctuations not now foreseen. For Malwa, the duty being fixed (₨600 a chest), the real point for forecast is the number of chests likely to be exported. The number in 1869-70 was 39,871 chests; that in 1870-71 will be probably 38,[illegible]42 chests. We have estimated for 1871-72 as many as [illegible] will bring the total number of chests (Bengal and Malwa) to 90,000,—no doubt a full number, quite up to the average of recent years. But the prospects of the present crop in Malwa are reported to us by telegraph to be up to yesterday excellent; we are selling this year a much larger provision of Bengal opium than we sold last year; and, if the quantity be taken at a full estimate, still the price assumed for Bengal is apparently a moderate one. As a whole, the estimate will, I hope, be considered moderate.

The increase (£113,500) in the Forest estimate a[illegible] increased consumption of timber in the construction [illegible] State Railways, partly counterbalanced by increase[illegible] penditure (£65,100) on the other side of the statement.

The increase (£19,400 in telegraph arises from [illegible] receipts on the Indo-European line *via* Persia and [illegible] which has been working with marked efficiency throughout the year. The recent increase in the tariff of both this and the sub-marine line is to be regretted, but I fear that it will be found to have been absolutely necessary to render the continuance of the two alternative lines (so desirable for securing our communications) financially possible. At present the Indo-European line appears to be outstripping its rival in the Red Sea.

The low estimate of Mint receipts is owing to the state of exchanges which may, we fear, not recover sufficiently for much bullion to be presented for coinage. Our Mints are unfortunately at present in a condition of enforced inaction.

A diminution is shown in the estimate for miscellaneous receipts, because we do not expect any such arrear adjustments as those whereby this item is swollen in the current year.

The items of decrease under the heads of Law and Justice, Police, and Education arise from the transfer of the receipts of Jails, Registration, Police, and Education to local funds in the manner I have already described to-day. All the items transferred amount to a total of £657,500.

The Post Office shows a decrease of £29,500, the receipts this year having been unduly swollen owing to some misunderstanding by the civil departments of the Post Office rules. The receipts might have been, by this time, greater perhaps than they are, had it not been for the concession to the public of carrying half a tola in weight instead of a quarter tola for half an anna postage. The change, however, has not caused any actual loss of revenue. This result is, of course, owing to increased number of letters. Two years ago I stated the number of covers of all kinds annually received by the Post Office in India at 70 millions. It has now grown to nearly 95 millions.

In respect to the Telegraph receipts I may observe that the reduced rate of one rupee for a message of ten words to any part of India has worked so far successfully as to cause an increase already of more than 50 per cent. in private telegrams; but it has not yet caused such an expansion of telegraphic communication as to bring about a financial success. The total number of messages despatched in India by the Government Telegraph and by the Railway Telegraph for the public, does not exceed 700,000 annually, a number which is very small for so large a country as this.

The head of Assessed Taxes I shall reserve for separate notice hereafter. The Council will perceive that it shows a decrease of £1,475,000.

It will hence be apparent that the Budget estimate of receipts compares favorably with the regular estimate of the current year. If the receipts now transferred to the local Governments had remained as before, and if the assessed taxes had been retained at the same rate, then the total for the year, instead of being £49,098,900, would have been £51,231,400, or 51¼ millions—as high a figure as has ever been presented. The diminution then in the present total does not indicate any diminution whatever in our real resources.

I now come to the ordinary expenditure of the year. This is estimated at £49,005,500, or just 49 millions, showing a reduction of £1,046,300, or one million below the estimated expenditure of the current year. This result is, *prima facie*, satisfactory. There are several important points in the figures however which I must briefly notice. Before doing so, I will clear off some of the lesser points.

In the first place, it will be observed that there are various small increases under headings relating to the collection of the revenue, namely, land revenue (£120,500), forests (£65,100), excise (£21,400), salt (£46,200), opium (£37,900), which do not arise from any permanent accession to establishments or such like expenditure, but from temporary measures leading directly to a pecuniary return, as, in land revenue, for re-assessments; in forests, for bringing additional timber to market; in salt, for expenses at the Sambhur lake; in opium, for extension of cultivation, and so on.

We do indeed always accede to well considered applications for grrats for re-assessement of the land revenue, an operation which, generally, though not always, leads to increase of income. Our notice has been attracted to the apparently slow progress, despite considerable outlay, in the re-assessment of the land revenue in the Punjab, aed delay which seems prejudicial to the fiscal interests. This is a matter peculiarly within the province of the local Government; the point however has our attention.

The increase (£95,200) shown under Stamps and Stationery, is due to the exhibition of the charge for stationery for the first time under this head. The increase of £74,200 under Administration is chiefly owing to the transfer of the charge for the printing establishments of the Supreme Government to this head. It is not thought expedient to maintain a separate head of Stationery and Printing for this item and for the cost of stationery alone. Provision has also been made for the contemplated Department in the Government of India for Revenue, Agriculture, and Commerce, the creation of which is not expected to add ultimately more than £2,000 to the cost of the establishments of the Supreme Government.

The decrease shown under the heads of Law and Justice (£535,300), of Police (£[illegible]), of Education (£606,209), of Medical Services (£331,[illegible]), of Printing (£284,100), of Public Works ordinary (£[illegible]) arises from the charge for these services [illegible]

[illegible]

indeed than they have been for years past, and almost as low as can reasonably be expected. The grant for military buildings includes the completion of those new double-storied barracks which had been commenced. In my statement made in March, 1869, I went, at some length, into the subject of these barracks. Since then the execution of the scheme has been somewhat delayed from several reasons. It was found that in some places the existing accommodation for the troops was sufficiently good to allow of the new buildings being postponed at a time of financial exigency. There are plans for placing an increased proportion of the troops at hill stations, to some slight extent reducing the need of accommodation in the plains. In some respects, too, there arose doubts as to the suitableness of the designs of the new structures. The expenditure therefore on new barracks has been comparatively small (£401,558), during the current year, and will be only £436,533 during the coming year. I need hardly add, however, that the important subject of providing the best obtainable accommodation for the European troops is one which has our constant attention.

The item of establishment, already reduced, may perhaps alone admit of further reduction.

I gather that it has been supposed by some that public works expenditure has been maintained unduly high of late. But the Council can judge whether any such supposition could be supported by these figures. Surely no one will be found to say that the 1½ million allotted to the local Governments is too much. And as regards the 2½ millions remaining under the Government of India, surely no one can justly say that the amount is not moderate, considering the several services and the various provinces in which those services occur.

The net amount which the country will have to pay to the Railway Companies on account of guaranteed interest is set down for the coming year at £1,856,900, or upwards of 1¾ millions, about the same amount as that which is being paid during the current year. These amounts are no doubt formidable and are the heaviest ever yet presented in our statements. The steady accretion year by year of these payments does indeed afford matter for reflection. The main cause is the growth of our gross guaranteed interest. On the one hand, this gross amount grows yearly in England; last year, 1869-70, for instance, it was £4,176,008; next year it will amount to £4,638,600, an increment of nearly half a million within two years. On the 31st March last the total capital outlay stood at 83½ millions (£83,444,147) out of a total capital subscribed of 86½ millions (£86,522,491); on the 31st December it stood at 86½ (86,525,000) the total amount subscribed being 89½ millions (£89,460,000). We have now nearly 5,000 miles of guaranteed railways open, besides 1,000 miles sanctioned or under construction. On the other hand, the set-off in India, namely, that of the net traffic receipts, does not grow at a corresponding rate; just now indeed it is hardly growing at all. Last year it amounted to £2,628,944, this year we seem likely to receive only £2,530,700, and next year we expect £2,781,700. It seems to be not so much that the working expenses are

they are set [illegible] my exposition of 1869, I put down [illegible] carried at 3 millions of tons annually and the [illegible] passenger journeys at 16 millions. At the present time [illegible] annual tonnage may be set down at 3½ millions and the passenger journeys at 17½ millions; shewing no considerable increase of late, and leaving an immense way for our traffic to make up before it will bear any favorable comparison either with the size and population of India itself, or with the results obtained from railway communication in other countries.

Nor has any great progress been made of late by the guaranteed lines towards providing for the 5 per cent. interest on capital, and towards discharging the debt due by them to the State. According to the figures of the Regular Estimate, the East Indian Railway is paying, upon the capital actually expended to the 31st December 1870, 4.8 per cent. per annum, the Eastern Bengal 3·1, the Great Indian Peninsula 2·7, the Bombay, Baroda, and Central India, 2·4, the Madras Railway 2·2, the Great Southern of India 1·4, and the Jubbulpore extension only 1·2 per cent. The Railways in India as a whole are thus, at present, paying less than 3 per cent. During the last five years the increase of earnings, whether gross or net, has been in the Bengal Presidency rather than in the Madras and Bombay Presidencies. The East Indiad Railway and the Eastern Bengal line alone show any large increase. The other lines have remained comparatively stationary in this respect during this period.

So long as the construction of additional lengths of railway is going on, the capital accounts, as a whole, necessarily increase, and with them the gross guaranteed interest charge. For a reduction in the net charge on this account we must look to increased traffic receipts; but, as just explained, these have not of late kept pace with the growth of the gross charge. It is the more essential, therefore, that as the several undertakings are completed, or approach completion, and many of them are now in this state, the further expansion of the capital accounts should be strictly watched and controlled. Strenuous endeavours have been made in this direction for long past, and orders have issued quite recently for the making up of the capital accounts of the several Companies. Rules have also been prescribed for a closer review of the objects for which capital outlay shall in future be incurred on open lines, and a money limit has been fixed within which all outlay on individual works shall be charged to revenue. A provision like this will, it may be hoped, result in the necessity of every work being jealously scrutinized by each party to the contract, and the constant accretion of the capital accounts by the frequent admission of small items of charge will thus be checked.

During the year by special arrangements made by the Secretary of State with three of the guaranteed railways (Great Indian Peninsula, Bombay and Baroda, and Madras) their debt to the State has been cancelled, and the right of the State to purchase the lines at the first optional period, waived, on the condition that the Government shall, during the remainder of the terms of the contracts, receive half of any net traffic earnings in excess of 5 per cent. The East Indian Railway did not assent to this arrangement, and the offer will not, I believe, be repeated to them or extended to the other lines.

I must here ask leave, in reference to public works generally, to bear testimony (in which testimony your Lordship and this Council will doubtless concur) to the very valuable co-operation afforded to the financial administration by Colonel Richard Strachey, the Secretary in the Public Works Department, and now a Member of this Legislative Council. Of late years the reduction of expenditure has been greater in the Public Works Department than in any other. However much this reduction is to be regretted, it certainly has been financially necessary; and I cannot testify too strongly to the able and the judicious efforts made by Colonel Strachey in this direction, without which efforts these important financial results would have been impossible.

It may be interesting to note the result of the English expenditure (ordinary) shown separately in one of the accompanying statements. In the regular estimate for 1870-71, it is set down at £8,302,900, and in the budget for 1871-72 at £8,124,800, showing a decrease of £178,100, and this notwithstanding an unavoidable increase of £80,200 of interest on money to be borrowed. Thus, although there have been increases during 1870-71 which I have for the most part explained to-day, there is no further increase in the budget for 1871-72.

Before leaving the subject of ordinary expenditure, for the reduction of which we have striven so hard, I shall quote a passage from a despatch received from the Secretary of State in August last, which runs thus:—

"Upon a consideration, generally, of your estimates of income and expenditure, I am satisfied that you have laboured earnestly to effect every reduction which can be carried into effect without impairing the efficiency of the several departments of Government."

So much, then, for the various items of ordinary expenditure.

Besides the ordinary expenditure as above explained, there [illegible] proposed an expenditure for public works extraordinary [illegible] £3,626,000, or upwards of 3½ millions, to be provided for from borrowed funds, bringing up the total expenditure, ordinary and extraordinary, to £52,631,500, or 52⅝ millions. [illegible] the full amount of 3½ millions will be [illegible] during the coming year, is more than I can say, considering that it has never yet been found possible in any year to spend the amount proposed for these works. The works in question are irrigation projects in the Punjab, North-Western Provinces, Oudh, Behar, and Orissa, and State Railways in the Punjab and Rajpootana. The careful enquiry needed for these difficult irrigation projects, and the necessity of providing for adequate returns in water-rent, [illegible] account for much delay in breaking ground. The gauge question having been at length settled, we may hope to soon see a vigorous commencement with the State Railway works, some of which are urgently needed to cheapen the supply of salt for the people.

The new gauge determined after much consideration by the Government of India is that of 3 feet 3 inches or metre, which is narrow as compared with the existing gauge in India of 5 feet 6 inches. I cannot here enter into this moot question. I shall only observe that the adoption of the comparatively narrow gauge will, in our belief, cause a large saving both in original outlay and in subsequent working charges. The importance of this consideration will be manifest from the facts I have mentioned to-day, regarding the growth of net interest charges for the existing railways. Doubtless the further extension of the railway system in the continent and peninsula of India is most desirable. But unless the work can be done more cheaply or made more profitable than heretofore, the country cannot afford to pay for such extension. That is the plain fact which renders economy in construction and management of railways so important as to weigh heavily even against considerations of efficiency.

Such, then, are the figures for 1871-72. On a comparison of income with ordinary expenditure, the result is an equilibrium, supported by a small surplus of £93,400,—a margin which is indeed almost too low for the requirements of the public service.

[illegible] the Council to revert to the item of assessed taxes on the receipt side of the Budget for 1871-72. This is set down at £600,000, which, as compared with the £2,075,000 of the current year 1870-71, shows a reduction [illegible] £1,475,000. This is obtained by lowering the rate of assessment from 6 pies in the rupee, or [illegible] per cent., to 2 pies in the rupee, or a fraction over [illegible] per cent., and by raising the minimum income [illegible] to assessment from 500 rupees to 750 rupees; in other words, by exempting incomes below 750 rupees. The one per cent. income-tax which we retain is manifestly indispensable, inasmuch as without it we should have to produce a Budget with a deficit, which is an alternative not [illegible] so long as any legitimate or reasonable resource may remain to us.

[illegible] remembered that we now propose to reduce the income-tax to the lowest rate at which it has ever been levied in India, and indeed the lowest at which it could be [illegible], if retained at all. The proposed rate is equivalent to [illegible] in the pound. The rate of the income-tax of 1869 was [illegible] per cent., or [illegible] in the £; subsequently reduced to 2 per cent., or [illegible] in the £: the rate for the income-tax of 1869-70 was, on the whole year, 1[illegible] per cent., or 3½d. in the £; that for 1871 was 3⅛ or 7½d. in the £.

[illegible] indeed a source of satisfaction to us to find ourselves [illegible] for the requirements of the year with so low a rate of income tax, and to afford so considerable a [illegible] of relief to the tax-paying classes of all degrees in British India.

More particularly are we gratified at being able to exempt all incomes below ₨750; the effect of this will be to altogether relieve about 240,000 persons heretofore taxed. The total number assessed to the existing income-tax is about 480,000; under the now proposed tax the number will be reduced to about 240,000, which really means a very small proportion (1 in 625 or say 1 in 120 heads of families), out of a population of 150 millions. It was in respect to the small incomes below ₨750 that complaints of over-assessment or exaction, or other vexation, have mainly arisen. We have been impressed by the statements made regarding the pressure of the tax and its concomitants, upon these small incomes; troubles which, we fear, in such a country as India are practically difficult of remedy, though of course no effort has been spared for prevention or for cure. While the rate remained low as in 1867-68 and 1868-69, these complaints were not perceptible at all, or were much less rife. And no doubt this year the inherent difficulties of the case were aggravated by the increased rate. Whether they would, or would not, be essentially mitigated by reduction of the rate, may be a question. At all events, by the exemption of the classes of incomes altogether, we hope that some at least of the most salient points of objection will be effectually removed, and that the sacrifice of revenue caused by [illegible] £150,000 at one per cent.) will not be [illegible]

It may be remembered that in 1860, and subsequent years, the tax extended down to incomes of ₨200; subsequently it was limited on incomes below ₨500. The license tax of 1867 reached down to incomes of ₨200. The certificate tax of 1868 reached only to incomes of ₨500. These were both virtually rough income-taxes. The 500 rupees limit was observed in the income-taxes of 1869-70 and 1870-71. Thus it is clear that from time to time the policy has been to extend the exemption more and more among the poorer of the classes liable to assessment. And now we propose a further exemption beyond which it is difficult to go, if the tax be retained at all.

I have, therefore, to propose on behalf of the Government of India an income-tax of two pies in the rupee or a fraction above one per cent., and to request leave to introduce a Bill into this Council for that purpose. The Bill, if it shall pass into law, will replace the existing Income Tax Act which expires on the 31st of this month (March). We have endeavoured in the Bill to amend such of the provisions of the present law as have appeared to operate with occasional harshness, or to cause particular dissatisfaction. We do not propose to enact it for any particular period or to fix any limit of duration.

From this explanation of the revenue and charges of the year, I pass on to the provision of ways and means and to the cash balance account.

We expected to commence the current year 1870-71 with a cash balance of 13½ millions (£13,644,859) and to close it with a balance of 10½ millions (£10,569,443). On closing the account, however, finally for the previous year, we found an actual cash balance at the commencement of the current year of nearly 14 millions, (£13,940,451), which improvement was due to the actual account of the previous year turning out more favorable than the regular estimate. We expect that the current year after its close will leave us a cash balance of 16 millions, or £16,012,051; being 5½ millions (£5,442,608) better than the first estimate (£10,569,443). Throughout the year, the cash balances all over India have been very high, higher than they have been for some eight years past. (Their lowest point was 10⅔ millions in October). This circumstance is to some extent satisfactory and calculated to raise confidence in our finance. Still there are special, perhaps adventitious, reasons why we stand so well in this respect, and even so much better than we expected at the time of my last exposition. These reasons are, firstly, that the opening balance of the year was actually higher than the estimate by £295,592; secondly, that we have spent 1 1/7 million on public works extraordinary instead of 3 millions, as I have already explained to-day; thirdly, that we have paid in India altogether ½ a million less on Secretary of State's bills than we expected; fourthly, that the amount of capital advanced to the railway companies for the construction of the lines has been less by nearly 1½ million (£1,404,200) than was expected; fifthly, that owing to unexpected accession of opium revenue, the ordinary finance of the year has been bettered by a million, as I have also explained to-day. These reasons, with some few changes in the remittance heads, fully account for the improve

The de[illegible] same reason. [illegible] interest should decline in [illegible] lower rates are rising, is manifestly a [illegible] cumstance. It may be interesting to mention [illegible] amount of our rupee debt (that is, the securities of the Government of India enfaced for payment of interest in England by bills upon India) held at home, grew during the year from £15,839,832 to £17,797,622, or by nearly two millions sterling. This is no doubt due to the adverse rates of exchange.

I have now to advert to the loan arrangements for 1871-72. There will, as might be expected, be some borrowing, inasmuch as I have already stated that 3½ millions are proposed to be spent on public works extraordinary during the coming year.

In my last statement I explained that at the commencement of the current year we had in hand 1½ million due by the loan department to the public works according to the account as then made up. The Secretary of State then intended to raise, by the end of 1870-71, 2 millions more; he has actually raised 3½. As the Council knows, we have raised nothing in India, save a quarter of a million lent by Maharajah Holkar for a state railway in His Highness' territories. These several sums make up 5¼ millions. Against this we have expended in the year (as already seen) 1 1/7 million on public works extraordinary, which, deducted from the 5¼, leaves 4 millions in hand, for which the loan department has to account to the public works department. Against this, however, there is a set-off of £1,105,247 advances to municipilities and the like, to which I shall immediately refer. The actual estimated balance in hand on this account at the end of 1870-71 is about 2½ millions (£2,591,438). Moreover, although our own transactions will result in the reduction of our debt by a small amount £139,800, the Secretary of State has intimated his intention of borrowing 2½ millions during the coming year, repaying only £5,000, so that we shall add to our debt during the year altogether £2,355,200. This amount, added to the balance just shown, provides more than enough for the 3½ millions of proposed extraordinary expenditure. There is, therefore, neither need nor justification for the raising of any loan in India at present.

It is from these loan funds that we have been able to advance various sums to municipalities for reproductive works on good security for payment of the interest and repayment of the principal. The amount of advances of this nature made or brought to account since the beginning of 1869-70 is net £1,105,247. It is, of course, practically impossible for municipalities to effect any large improvements without raising funds by borrowing. If they must borrow, it is far better that they should borrow from the Treasury rather than in the open market, for the plain reason that the Treasury can afford to lend on more favorable terms, and also because our financial control over these transactions is thereby promoted. Legal doubts, however, arose as to the competency of municipalities to contract obligations of this description. Therefore a law has been introduced into this Council to enable them to do this, and to render valid the proceedings they may take towards this end under proper sanction. These remarks are irrespective of the debentures issued by certain municipalities, such as that of Calcutta, under a special law.

If extensive disbursements shall hereafter be made under the law before this Council for facilitating advances of money by Government for permanent works of agricultural improvement, the money will be disbursed from the loan funds also.

I must here draw attention to the fast-growing interest on account of these borrowings. In 1869-70, this system was fairly begun; since then 7½ millions (£7,479,099) have been borrowed and 2½ more (£2,355,700) are now to be borrowed, in all 10 millions (£9,974,099); of which 3¾ millions (£3,782,411) have been spent on public works extraordinary, and 3½ (£3,626,000) are now set down to be expended; in all 7½ (£7,408,411) millions; besides which a million (£1,105,247) has been advanced as I have above shown. The annual interest on the total sum thus borrowed amounts to more than £450,000 annually; on the total sum expended, or to be immediately expended, it amounts to £350,000. It is hoped that the yearly increase of the item now separately shown as irrigation income will prove more and more a set-off; and that when the state railways shall be opened, there will be a further set-off in that direction. The more complete exhibition of all the income derived by the state from its canal works has occupied, and is still occupying, the attention of the Government of India, and some important points of legislation connected therewith have been brought under the consideration of this Council.

We duly bear in mind the amounts of the loans bearing interest at 5 per cent., repayble during the coming year. But I cannot yet state the intentions of the Government of India in regard thereto.

After the loan provisions which I have just explained, it remains to see how the cash balances will stand for the coming year 1871-72. In my last exposition before this Council, I described the improvements made in the form of the estimate of the cash balances. It will be remembered that this great account comprises a variety of important items besides the regular income and expenditure of the Government, inasmuch as the Indian exchequer performs a vast amount of business in addition to the receiving of the Government revenues and the disbursing of the Government expenses. The general nature of this business I have described in previous expositions.

I will first set forth the result of the figures on both sides of the account in India, exclusive of England.

The receipt side then is as follows.

Commencing the year with an estimated cash balance as already seen of 16 millions, and a Government income of 49 millions, we expect, besides, 2¾ millions of net railway traffic receipts, 17¾ millions of advances recovered and deposits repayable, including local funds; and 1½ million on the remittance or suspense account between England and India; making with some other smaller items and transfer entries in all 88¼ millions (£88,223,851). On the payment side, besides the ordinary expenditure of 39 millions and the extraordinary of 3½ millions, we have 18½ millions of advances recoverable and deposits repaid, 9 millions to be paid on bills of exchhange drawn in England by the Secretary of State; and 1⅔ million to be disbursed for construction of railways in India by the guaranteed Companies, making, with some transfer and account entries, a total of £73,102,600, or 73 millions. This total deducted from the 88¼ millions shown on the receipt side leaves us an estimated cash balance of 15 millions (£15,121,251) on the 31st March 1872, being the close of the coming year 1871-72.

There is also the cash account kept by the Secretary of State in London on account of India. For the coming year 1871-72, the receipt side is in this wise. The opening cash balances will be 2 millions; the amount received on bills of exchange drawn on India will be 9 millions; there will be 4⅔ millions of railway capital subscribed, and there will be 2½ millions borrowed. These, with some smaller items, make up a total of 18⅓ millions. On the payment side, there will be a regular expenditure, ordinary and extraordinary, [illegible] on account of India, of 13 millions (£13,111,300); there will be 1 1/5 million paid on the remittance account, and there will be 2 millions withdrawals of railway capital. These items deducted from the 18¼ millions on the receipt side leave a closing balance of 2⅛ millions.

The aggregate of estimated receipts and payments in India and England for the year, as I have shown above, stands at 106½ millions (£106,684,734) on each side of the account. I have not attempted to do more than give a sketch of this really vast account, the complete development of which would weary the Council. But even this outline will convey some idea of the dimensions to which the transactions of the Indian exchequer have grown.

I have said that in the deposit receipts are included the local funds, the expenditure from those funds being shown in deposit payments. A new and interesting character will now attach to these funds. They have heretofore, as the Council knows, included the road fund, ferry fund, pound fund, educational cesses, police cesses, profits of prison labour, hospital funds, port and harbour funds, municipal octroi fees under special Acts, and so on. To these there are now added the £657,500 already described to-day, being the receipts of the departments of jails, registration, education, and police, transferred from the imperial sheet. The total thus made up for 1871-72 amounts to £4,028,473 or 4 millions for all India. There will also be added the proceeds of the new local taxes that may be im[illegible] by the local Governments; so the heading will shortly show an augmentation, and may probably grow year by year. Each local Government will in future exhibit a sheet of its income and its expenditure under this head; and in this statement there will be combined the income and expenditure under the new allotments for provincial services described to-day, amounting to 4¾ millions, so that the local budgets under the new measures will deal with an aggregate income of nearly 9 millions to start with.

Before finally quitting the finances of the year, I must ask leave to notice certain remarks which have been made and indeed reiterated regarding the accounts of the Home treasury of the Government of India, which are kept in England. It has been said that the expenditure in England on account of India is incurred without sufficient reference to the authorities in India, and that the detailed accounts of it are not made known in India. Now I showed in my last exposition that by far the greatest part of that expenditure is really incurred either under rules proposed by the Government of India, or upon requisitions made by the Government of India. So far we ourselves must accept a very large share of the responsibility. There are some exceptions to this; but they are not considerable. So much for the expenditure. No doubt the accounts of that expenditure are kept under the direct orders of the Secretary of State for India. But they are rendered to us month by month, with the greatest regularity and the fullest detail. We again publish the account annually with all its details in the *Gazette of India*, and have usually done so for years past; the publication taking place in the summer. In short, the information before the public in India regarding the expenditure in England is as full

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* The reduction appears *prima facie* to be £350,000, but the share which would have fallen upon Burmah (£18,962) has been restored, so that, after rounding the figures, the net retrenchment from all the local Governments aggregates only £331,038.

LOTTERIES.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

[illegible] probability within the next few [illegible] public lotteries will take place within this as well as the other presidencies of India, I would suggest that such drawings be conducted on the following plan, believing from its extreme simplicity it will give the greatest amount of confidence to the public.

For the sake of explanation, say between nine and [illegible] thousand tickets have been taken. I now take [illegible] a hollow cylinder, and divide it into four compartments (this being the number of numerals required to designate any ticket up to 9,999); each compartment is numbered from right to left, as units, tens, hundreds, thousands, and into each compartment are placed ten tablets, through an opening that admits of its being withdrawn as desired), each numbered consecutively from 0 up to 9. The cylinder may be so constructed as to allow of it being revolved on its long axis, but care is to be taken that none of the tablets escape.

It follows that any number may be drawn from [illegible] up to 9999, and as a matter of course, any intermediate number, and all with an equal chance.

In large lotteries, say over 9,000 tickets (or any number as they are at present conducted, there is the possibility of one's ticket or number being mislaid. According [illegible] plan, this is, I may say, an impossibility as only [illegible] are required. The tablets are returned to [illegible], which is made to revolve backwards and [illegible] between each drawing of a ticket.

[illegible] the horses [illegible] shares, let a list be made out [illegible] and published. The first [illegible] drawn from the cylinder, to take the first horse on the list, and so on; by this plan, time, trouble and expense are saved.—Yours, &c.,

ANONYMOUS.

[illegible] March.

[illegible] seem to be aware that lotteries [illegible]

THE BUDGET.

[illegible] Temple's Financial Statement was [illegible] Council yesterday afternoon (Thursday, [illegible]) in a speech of over two hours' duration,—a [illegible] more thoroughly with the [illegible] concerned than any yet delivered [illegible] Council on a similar occasion, and which, [illegible] whole, treated the various subjects touched [illegible] more than usual candour and fairness. [illegible] the anticipated deficit of £625,594, the year [illegible], as will be seen, in a surplus of £118,668 [illegible] estimates for the current year show [illegible] more than one million sterling, [illegible] surplus estimated for, of £163,440. [illegible] Sir Richard Temple showed to be [illegible] unexpected improvement in the [illegible] average price for the year being, so [illegible] at Rs. 975.

[illegible] in opium not occurred, the surplus [illegible] have been within a few hundred pounds of that [illegible].

The question whether the high rate of income-tax [illegible] was justified or not, turned mainly on the question whether the opium estimate of last year was a fair and prudent one. That estimate Sir Richard Temple proceeded to justify by a reference to the past history of prices, which had tended steadily downwards and to the opinion then held, by all acquainted with the subject, regarding the future prospects of the market.

The excess of Malwa opium was equally unexpected, the local authorities having constantly warned the Government of an expected deficiency. No higher estimate could, under these circumstances, Sir Richard Temple was convinced, have been framed; and that being the case without the income-tax at 3⅛ per cent. he could have only estimated for a deficit. This favourable result, though it did not alter the reasons for the vigorous measures that had been adopted, afforded, Sir Richard Temple observed, some reason for relaxation of them in the coming year.

The estimates for the coming year show, it will be seen, a small surplus of income over ordinary expenditure of £93,400. This estimate has been arrived at after reducing the income-tax from six pie to two pie in the rupee, or from 3⅛ to a fraction over 3 per cent., and raising the minimum taxable income from Rs. 500 to Rs. 750.

Sir Richard Temple admitted that he had been much impressed by the accounts that had been received of the oppressive results of the working of the income-tax, and by the arguments that had been urged against it; but the objectionable features of the tax would, he thought, be in a great measure removed, and its liability to abuse obviated by the exemption of incomes below Rs. 750. The income for the coming year shows, it will be observed, a slight increase on that of 1870-71, for though nominally it is only £49,098,900, it would, under the system of accounts in force this year, have appeared as £51,231,400. The ordinary expenditure of the year is estimated at £49,005,500 showing a reduction of £1,046,300. An expenditure of two and one-third millions is proposed for public works extraordinary, and a loan of £2,500,000 will be contracted by the Secretary of State in England to furnish money for these works. The most unsatisfactory part of the accounts is that connected with the guaranteed railways, whose receipts are more than £300,000 less than they were estimated, and Sir Richard Temple admits that the increasing charge under this head, without a proportionate increase of receipts, is a matter for the most grave consideration.

Sir Richard Temple dwelt at length on the subject of the Financial Resolution of the 14th December last, and explained that there were no grounds for the apprehension entertained by the local administrations that they would be excluded from participation in future increase of revenue. The majority of the departments, he observed, were still under the control of the Supreme Government, and money spent on them would benefit the local Governments. Moreover, though no promise could be made on the subject, it had not been settled that the assignments made for the services transferred should never, under any circumstances, be increased. The above are only a few of the more important points touched upon by Sir Richard Temple.—*Englishman.*

[We have compared the abstract of the Financial Statement prepared for the press, with the telegram that appeared in our issue of Friday, and find that nothing was omitted in telegraphing and that there was not one figure incorrect.]

VICEREGAL LEGISLATIVE COUNCIL.

The following business was to be brought forward at the meeting of this Council on Friday, the 10th instant:—

1. The Hon'ble Mr. Chapman to move that the report of the Select Committee on the Bill to consolidate the law relating to the emigration of native labourers be taken into consideration.
2. Also to move that the Bill as amended be passed.
3. Also to move for leave to introduce a Bill to provide for the survey of steam vessels in the Port of Rangoon.
4. The Hon'ble Mr. Strachey to introduce the Bill to consolidate and amend the law relating to advances of money by the Government for the improvement of land, and to move that it be referred to a Select Committee with instructions to report in a fortnight.
5. Also to move for leave to introduce a Bill to provide for the levy of rates on land in Oudh.
6. The Hon'ble Mr. Stephen to present the report of the Select Committee on the Bill for the Limitation of Suits.
7. Also to move for leave to introduce a Bill to repeal Act No. V. of 1841 (*for the greater uniformity of the process upon trials for State Offences, and the amendment of such process in certain cases*).
8. The Hon'ble Mr. Inglis to present the report of the Select Committee on the Bill to consolidate and amend the law relating to the Abkari Revenue in Northern India.
9. Also to move for leave to introduce a Bill for imposing a duty on certain trades and dealings in the North-Western Provinces and Oudh.
10. Also to move for leave to introduce a Bill to provide for the levy on land of rates to be applied to local purposes in the North-Western Provinces.

The above it will be seen mentions the Bills rendered necessary for the North Western Provinces and Oudh by the Decentralization Scheme. Madras has already passed its own Acts; Bengal has succeeded in doing without any local taxation; what Bombay will do we have yet to learn. With regard to the Bills for Oudh and the N. W. P. the *Englishman* remarks—

"[illegible] believe that the Oudh scheme is a moderate and [illegible] one, and that its proposals have been reduced to a minimum by the Chief Commissioner in personal consultation with the Government here. The Government of the North-West Provinces some time ago published a despatch in its *Gazette*, asking the Supreme Legislature for power to raise three-quarters of a million sterling by local taxation. The deficit which the Decentralization Scheme left the North-West Provinces to make good was £48,030. To this sum Sir William Muir proposed to contribute nothing by means of local economy, but to raise the whole by means of local taxation. He also added to it a sum of no less than £707,140 for Public Works, the reorganization of the Bengal Police, and 'Local Improvements' of various undefined sorts. These improvements had been decided upon before the Decentralization Scheme appeared, and the Legislative Council will to-morrow consider the sums to be allotted for them. We believe that Bills will be introduced to enable Sir William Muir to raise the £48,030 which the Decentralization Scheme charges to the North-West, and also about £90,000 for the local improvements in the Administration which had previously been determined on."

From the *Pioneer* of Saturday we learn that "the Government of India has declined to sanction in its entirety the proposals of the Government of the North-West, which would have involved taxation to the amount of nearly three-quarters of a million. Bills will be introduced to enable the Lieutenant Governor to raise the £48,030 with which the decentralization scheme has charged these provinces, *plus* about £90,000 for the local improvements which the Lieutenant Governor had determined on before the passing of the resolution of the 14th December. This will make a total of about fifteen lakhs."

BOMBAY.

Telegrams from Cochin report that a fleet of vessels, about twenty in number, have passed that port bound to Bombay.

Clerk of the Crown.—Mr. Marriott, Barrister-at-Law and Clerk of the Crown, is expected to arrive in Bombay by the next mail.

Inquest.—On Saturday an inquest was held at the Jamsetjee Hospital on the body of Gonai, woman, aged about seventy years. The jury found that her death had been caused by epilepsy.

Nose-Biting.—At the Girgaum Police Court, on Saturday, a Mussulman Fakir, named Shaik Roostum-Deewana, was charged with having bit the nose of one Chundoomeeya Nundoomeya. Prisoner was remanded to jail.

The Chief Magistracy.—It is asserted that Mr. R. H. Showell, the Second Magistrate, will be appointed Acting Chief Magistrate of Police during Mr. Connon's absence. Probably the appointment will appear in the next *Government Gazette.*

Refusal of Duty.—Two African seamen of the steam ship Mongolia were charged before Mr. Showell on Saturday with wilful disobedience of lawful commands in refusing to do duty on board the ship, and were sentenced to three weeks' rigorous imprisonment.

Encouragement of Native Female Education.—A Government school for the education of native girls in the Guzerathee language is to be opened from the 15th inst., in the house of Mr. Framjee Kaikhusro Patuck, Hornby Row. The school will be under the superintendence of Miss Richmond and Pootleebace Ardaseer Javeree.

Loss of the ship Palmerston.—This loss was briefly announced some days ago. From a report by the commander of the s. s. Dacca (Captain J. Paterson), which arrived at Calcutta last Monday from Bombay, we learn that it occurred on the night of the 22nd ultimo, 20 miles east of Galle. The Palmerston was bound from London to Colombo with a general cargo.

Subordinate Judges and Vakeels.—The examination of candidates for the office of Subordinate Judge and that of Vakeel of the High Court will be held this day (Monday) and two following days, in the Town Hall. The examiners appointed to conduct the examination are the Hon. Mr. Justice Melvill, Mr. Birdwood, Acting Registrar of the High Court, and Mr. Branson, Barrister-at-Law.

Programme of Music to be played by the Band of H. M.'s 19th Regiment N. I. at the Esplanade Bandstand this evening:—

March	Jerusalem	Molet.
Overture	La Dame Blanche	Boieldieu.
Quadrille	Military	Kühner.
Selection (Op)	La Belle Hélène	Offenbach.
Valse	Hussars	Hartmann.
Galop	Dixey's Land	Coote.

Run Over by a Shigram.—A Hindoo lad, aged about nine years, named Bhugwant Rughoonath, was knocked down on Friday by a horse which was yoked to a shigram belonging to Sorabjee Muncherjee Wadia, in the Breach Candy Road. The coachman soon pulled up on seeing the boy trying to cross the road, and thus prevented the wheel of the shigram passing over him. He only received a slight cut on the forehead.

Death from Drowning.—Dr. Hewlett held an inquest on Saturday at the Jamsetjee Jejeebhoy Hospital concerning the death of a Memon, whose body was found on the previous afternoon in the mud on the sea-shore at the end of the sea wall of the Magazon Land Reclamation. A *battakee* had been beaten, but no one had come forward to identify the body. Dr. J. T. Grey, who had made an examination of the body, was of opinion that the cause of death was drowning. The inquest stands adjourned till this day (Monday).

Sunkersett Charitable Dispensary.—The total number of patients treated in this dispensary during the last month was 516. Of these 303 were Hindoos, 181 being males; 22 Musulmans, 13 being males; 165 Parsees, 55 being males; 18 Christians, 7 being males; and 8 of other castes, of whom 3 were males. With regard to ages, there were 155 under ten years of age, 85 under twenty, 189 between twenty and forty, 75 between forty and sixty, and 12 upwards of sixty. Out of the 516 patients treated, 259 were cured, 201 absented, and 56 are remaining under treatment.

New Steamer for the P. & O. Co.—Messrs. Caird and Co., Greenock, launched from their west yard on the 17th Feb. a new screw steamer for the Peninsular and Oriental Steam Navigation Company, and intended for the Indian mail service. Her dimensions are:—Length on main deck, 380 feet; breadth of beam, moulded, 42 feet; extreme depth, 36 feet; tonnage, O. M., 3,329 tons. The vessel which was named the Khedive is of exceedingly fine model, and is to be fitted up in a very superior manner. She is to be supplied with 600-horse power engines of high and low pressure, combining all the latest and most approved inventions, and is to have accommodation for 175 first-class and 60 second-class passengers.

Khandeish Local Funds.—Mr. Hewett and a number of subordinates have, it is reported, been dismissed. We shall be glad to learn what has been the amount of saving effected by this little case, both to the exchequer of the state and the people's confidence in its proceedings.—*Native Opinion.*

Rev. E. H. DuBois.—On the recommendation of the Director of Public Instruction, Government have sanctioned a monthly grant of Rs. 120, being half the sum contributed by the managing committee, to the Rev. E. H. DuBois, head master of Bishop Corrie's Grammar School.—*Madras Athenæum.*

Ahmednuggur Normal School.—We regret to mention that Mr. Haig, principal of the Ahmednuggur Normal School, has been obliged by illness to visit England for a season. Arrangements have been made for the carrying on of the work of the institution, and it is hoped that Mr. Haig may be able to return at the beginning of the next year.—*Bombay Guardian*, March 11.

Bombay Medical Mission.—We regret also to mention that Dr. Young, of the Medical Mission, Bombay, has been obliged by ill health to leave India. His assistants and students will seek to go on with the work of the Mission, under the supervision of several medical gentlemen who have long taken an interest in the Mission. It is hoped that Dr. Young's stay at home will not be protracted.—*Ibid.*

The Holee.—We have passed through the abominations of the Holee festival. Thanks to the police, or to our improved public sentiment, this festival is now celebrated with more reticence than formerly; it does not thrust itself so much upon the public notice as once it did. Beyond this we cannot go. We are told by those who have large native establishments, that this immoral festival has been excessively observed this year, owing it is thought to the stimulating influence of one or two *bawas*. The marvel is that any, making pretensions to respectability, should countenance it in any way.—*Ibid.*

The Colaba Asylum.—We hope something will now be done. As we said before, we put it to those of our countrymen who may be charitably disposed, whether—seeing that the Government provides the establishment and medical help, they will not come forward generously to build a hospital for the unfortunate insane of this presidency. If a fourth of what is spent on nautches be given to this charity, the thing is done; and the merit will be quite as good as that obtained by endowing a temple, a mosque, or an *agiary.*—*Native Opinion*, March 11.

Indian Chess.—Some persons think that the manner of playing the game of chess, so familiar to all in the East, differs greatly from the modifications applied to it in the West, and that the Europeans and Americans have considerably altered the original Hindu rules of the game. Such however is by no means the case, and any one who plays in the Indian or Muhammadan fashion can very easily adapt his playing to the European method.—*Ibid.*

A Dishonest Butler.—A European lady, occupying a high position in society, who arrived here from the Punjab lately, on her way to Bombay, charged her *khansama* with criminal breach of trust. The man had been entrusted with some hundreds of rupees, for the purpose of making purchases on account of his mistress; the purchases were made, but the man pretended that Rs. 90 of the money given to him had been lost, and he could not account for them. The police searched the prisoner's boxes, but found nothing in them to fix guilt on him; on looking, however, into a bag containing flour, the money was found at the bottom. The charge having been proved, the prisoner was sentenced to 4 months' rigorous imprisonment.—*Sind News*, March 6.

The Education Department N. W. P.—An act of justice has, at last, been done by the Government to the Educational Department of the North West Provinces. It will be remembered that the announcement which "graded" Principals of Colleges below certain Inspectors of Schools, was received with great surprise. Although this extraordinary arrangement has not yet been rescinded, we are glad to hear that Mr. Griffiths, the learned Principal of the Benares College, has been appointed to officiate for Mr. M. Kempson, the Director of Public Instruction, North West Provinces, who is going home on six months' leave. Sir Alexander Grant, another Principal of a College, made the best Director that India has ever had; and we have every reason to believe that Mr. Griffiths will equally earn laurels in his "officiating" post.—*Indian Public Opinion*, March 7.

BOMBAY SCOTTISH ORPHANAGE.

The annual meeting of the friends and supporters of the Bombay Scottish Orphanage was held in St. Andrew's Church on Friday afternoon—Colonel Davidson presiding.

Rev. D. C. Boyd having opened the meeting with prayer,

The Honorary Secretary (Mr. S. R. Wilson) read the annual report, which was as follows:—

The Committee of the Bombay Scottish Orphanage beg to submit their report for the year 1870.

The success which has attended the labours of those who have had the more immediate control and management of the institution is a matter for congratulation. Mr. Duthie, the superintendent, has enjoyed excellent health, and has been enabled to devote his whole energies to the efficient working of the school, and the committee are glad to bear testimony to the care, zeal, and untiring energy with which both he and Mrs. Duthie perform their laborious duties.

Mrs. Smithers has well deserved the thanks of the committee for the faithful discharge of her duties as matron.

The pupil teachers have given entire satisfaction to the superintendent and the committee.

The committee consider it a matter for great thankfulness that the health of the children continues so good. They would remind the subscribers that there has never been an epidemic in the school, and that there has been no death at the Orphanage. The children to whose death the superintendent refers in his report were children of delicate constitution when admitted to the Orphanage, and were not at the time of their death inmates of the institution. The excellent health hitherto enjoyed by the children is, in the opinion of the committee, to be attributed to the healthy situation of the school, combined with the admirable opportunities for out-door exercise, and to the carefully adjusted dietary.

For the reasons indicated in the superintendent's report, the Government grant for the year is a little less than that for last year; but the committee are perfectly satisfied that Mr. Duthie exercised a wise discretion in not hurrying the children into the higher standard.

It is hoped the proposed new standards will remove the difficulty teachers have experienced with those at present in force.

The children had their annual excursion to Elephanta in December, and the committee feel sure it will be a pleasure to the friends who arranged the excursion to know that their kindness was gratefully received and thoroughly appreciated and enjoyed.

The treasurer's report shows a falling off in the local, but an increase in the mofussil subscriptions.

The committee observe with pleasure the increase of the latter as evidence of a growing interest in the institution among up-country residents. They trust, however, that the friends of the Orphanage in the mofussil will largely increase their contributions, as the amount subscribed does not even yet bear a due proportion to the number of children admitted from up-country stations.

The committee would remind the Presbyterian officers and men of the British army in this presidency that the Orphanage affords the benefits of a military asylum, and would appeal to them on this ground for further contributions towards the support of the institution.

The committee would draw attention to the comparative statement showing the average yearly number of children in the Orphanage since 1865, and the average cost per child per month.

The warmest thanks of the committee are due to Dr. Young for his services in cases of sickness; to Messrs. D. S. Kemp and Co. for their great liberality in supplying gratis all medicines, wines, &c., for the sick required for the year; to the donors of a large number of most useful and suitable books; to the ladies and gentlemen who during the year sent bundles of clothes, which proved very useful, and a saving of the funds; to the kind lady who presented twelve pretty pictures, neatly and strongly framed, to be hung in the school and bed-rooms; to the gentlemen who in great part defrayed the Elephanta treat to the children; and to our up-country friends who sent Rs. 50 to be spent in giving extra prizes.

In conclusion, the prospect of obtaining improved grant-in-aid standards, increased accommodation, and new buildings, encourages us to carry on our good and useful work, and augurs to the Orphanage a still greater measure of usefulness and prosperity.

The following is the report of the Superintendent:—

In reviewing the work of the past year, we have good reason to be satisfied with what has been done, and to be encouraged to continue, with God's blessing, to do all in our power for the well-being of the children placed under our care.

As in former years the children's studies were chiefly regulated by the Government grant-in-aid standards, with daily instruction in portions of the Holy Scripture, the Shorter and Young Child's Catechisms, in Needle-work, and Vocal Music. The Government grant earned in the year 1869 was Rs. 1,485, and in 1870 Rs. 1,330 were earned, to which has to be added Rs. 150, the Government grant on account of W. Nimmo's passing the matriculation examination, thus making the total grant earned in 1870 Rs. 1,480—Rs. 5 less than it was in the previous year.

The present Government standards have been found by most teachers to be too difficult, and on that account, I was obliged to present twelve of the pupils in only one or two heads of a standard, because they were unable to work with the others in the next higher standard. These children might have been put into a higher standard, but they would not have benefited as they have done by their being kept back, in order to be well-grounded in the more elementary subjects.

I have much pleasure in again recording that Mrs. Smither's interest in, and unflagging attention to, all that pertains to her work, as girls' matron, cannot be too highly esteemed and commended; and that I have been efficiently aided in teaching by Elizabeth Linn, Jane Raeburn, and Lydia Goddard. Mr. Janardhun Punt has taught Marathi for six hours a week, and although the result of the Marathi examination is not so good as it was in the previous year, yet I feel satisfied that Mr. Janardhun is an efficient and pains-taking teacher.

I desire to acknowledge my indebtedness to Dr. Young, who voluntarily, on Saturdays, for several months, taught chemistry to the elder boys and girls. The diligence and progress of the children have been satisfactory, and, in some cases, praiseworthy. On the whole, however, I can safely say that the girls are more diligent in the preparation of their lessons, and generally make a better appearance when under examination than the boys.

Their conduct during the past year has been very good. No cases of gross misconduct occurred, and rarely was corporal punishment inflicted. During play hours the boys and girls never seem at a loss for amusement; new games come to them as regularly as the seasons; and the sea-beach is always a pleasant and health-giving resort.

The health of all in the Orphanage during the past year was very good. We had no cases of serious illness, only slight indispositions, which care and simple remedies soon removed. I would here, with much thankfulness, mention what must be considered excellent testimony to the healthiness of the locality in which the Orphanage is situated—that during the past ten years only three boys have died, two of them in the European General Hospital and the third at Callian, and that during the same period no deaths have occurred among the girls.

At the close of the year four boys left the institution for situations, and three girls returned to their friends. Two of the boys are engaged as clerks, the third is an apprentice in the Medical Department, and the fourth is to carry on his studies in the Poona Engineering College.

The treasurer's report, which was next read, showed a very considerable falling off in the local annual subscriptions received during the past year, and that consequently a call on the interest of the building fund had been found necessary. There had also been an increase of expenditure owing to the admission of several very necessitous cases. The mofussil subscriptions showed a decided increase over the subscription of the previous year. The accounts for the year opened with a balance of Rs. 607-6, and the net income amounted to Rs. 21,497-9-4 — Rs. 22,104-15-4; the expenditure amounted to Rs. 19,014-11-6, thus leaving a balance of Rs. 3,090-3-10 to meet expenses.

Rev. J. Paton moved that the report be adopted and printed, and in doing so made a few remarks with reference to the Orphanage. First he referred to the small attendance there usually was at the annual meetings, which, however, could not be taken as an index of the character of the work done, or of the estimation in which that work was held by the community. In reality the annual public meeting was not the one at which the annual report was read, but the yearly gathering at Mahim on examination day. This year it had been intended to get rid of this by having the report read at Mahim, but owing to the arrangements of the Educational Department it was found impossible to combine the two meetings, though he hoped that in future they might be able to have the two together. It would be almost a work of supererogation for him to do anything to recommend to those present or to the public the work of the Scottish Orphanage—in fact, its work spoke for itself, as the examinations made by the Government officials showed that the school was in a high position educationally, and they had only to look at the children, either when in their play-ground, or in school, or coming into church, to know that they were well cared for and happy. One thing had been noticed in the report which some might perhaps have been surprised to see mentioned, and that was the dietary, but the committee was old-fashioned enough to believe that the dietary had a great deal to do with the stamina that was shown in their school. There was no doubt that good food for the children and healthy exercise had a good deal to do somehow or other with the manufacture of brains. And the committee believed that by paying attention to the food of the children and keeping [illegible] happy on the play-ground, they had done [illegible] in the cause of education. Not that they [illegible] the head part, because that was shown [illegible] fully attended to by the results of their [illegible]. One thing had always interested him in [illegible] and that was the good conduct, good manners, manly and womanly self-respect that the [illegible] especially exhibited. This, he thought, [illegible] encouraging. When any one saw the elder [illegible] institution, they could not fail to note that was about them a manner and a self-respect, which spoke very highly indeed for their training, and this reflected the greatest credit upon those who took charge of them. The society, he thought, owed a deep debt of gratitude to Mrs. Duthie for the way in which she trained the girls. (Hear, hear.) Not that he would make any invidious distinction between the boys and the girls, but in this land, where it was so difficult to bring up girls aright, it was most encouraging to notice the deportment of the girls at the Orphanage. There was another thing which he might mention, namely, the hint thrown out in the last sentence of the report: which was that expectations were held out of their having a larger building and a larger space of ground and a different system of grants in-aid. Many people in the community, he knew, had been surprised at seeing the committee from year to year speak so much about their large building fund, and that they did not do anything with it; but excepting those on the committee, people had little idea how difficult it was to bring together all the things necessary to erect a building like that which was wanted at Mahim. He believed he might afford encouragement by stating that now the way seemed plain for the commencement of the erection of the new building for the Orphanage. The new building was much wanted because the old building was failing, and because the number of children requiring their aid was increasing; and especially was it wanted to carry out the wishes of those good friends who years ago and now were raising this large building fund. The committee expected shortly to have a new and commodious building for the Orphanage, with a large space of ground which would afford facilities for the children's amusement in the usual games which children pursued, and which were now played very merrily on the sea-beach. But the thing above all which commended this Orphanage to them was one which they might think it peculiar in him to notice, but as one of the ministers connected with the Orphanage—and he believed he spoke also the mind of his colleague in the work, Mr. Boyd—he thought they should all be exceedingly pleased with the religious instruction obtained by the children in this school. After all, they might talk about physical and intellectual instruction, but old-fashioned though some might in these days think it, the chief thing to be looked to was that the children should be brought up in the nurture and admonition of the law. In the Orphanage school they were trying to combine all kinds of instruction, but put religious instruction foremost, and therefore he wished the Scottish Orphanage God-speed, and felt that all present would join with him in the wish. (Applause.)

Mr. James Douglas seconded the motion, which was carried.

Rev. D. C. Boyd proposed that the following ladies and gentlemen form the committee of the Orphanage during the current year:—

Chairman—Colonel Davidson.

Deputy Chairman—Dr. Wright.

Members—James Arnott, Esq., M.D.; J. R. Bythell, Esq.; J. W. Brown, Esq.; Robert Campbell, Esq.; Henry Conder, Esq.; John Connon, Esq.; Thos. Crawford, Esq.; W. E. Crum, Esq.; H. D. Dods, Esq.; James Douglas, Esq.; R. B. Duncan, Esq.; D. E. Gostling, Esq.; W. F. Hunter, Esq.; Alex. Johnstone, Esq.; James Macalister, Esq.; F. McCombie, Esq.; Charles Macdonald, Esq.; John Macfarlane, Esq.; Geo. Manson, Esq.; Hamilton Maxwell, Esq.; Donald Robertson, Esq.; J. G. Smith, Esq.; N. Spencer, Esq., Senior; F. A. Spencer, Esq.; R. Stevenson, Esq.; Rev. R. Stothert; A. Taylor, Esq., G. R. Wilson, Esq.; J. Windram, Esq.; D. Young, Esq., M.D.

Ladies' Committee—Mrs. Paton, convener; Mrs. Boyd; Mrs. Dods; Mrs. Duncan; Mrs. Douglas; Mrs. Hunter; Mrs. Johnstone; Mrs. Macfarlane; Mrs. Stothert; Mrs. G. R. Wilson; Mrs. Wright; Mrs. D. Young.

G. R. Wilson, Esq., honorary secretary, 6, Elphinstone Circle, Bombay.

D. Graham, Esq., honorary treasurer, Building and Foundation and Funds.

Frank McCombie, Esq., treasurer.

Alex. Johnstone, Esq., auditor.

R. Duthie, Esq., superintendent of the Orphanage, Mahim.

Aden Sub-Committee—A. Macdonald, Esq.

Poona Sub-Committee—Convener, the Rev. M. M. Ross; the Rev. R. Angus; Jas. Davidson, Esq., M.B.; the Rev. J. Gardner; W. J. Johnstone, Esq.; Henry Webb, Esq.

Sind Sub-Committee—Convener, the Rev. W. Middleton; L. Hall, Esq., E. Leggett, Esq.

Ahmedabad Sub-Committee—Captain Elder; Dr. J. R. Miller.

Belgaum Sub-Committee—Lieut.-Col. F. Roome.

Dharwar Sub-Committee—D. C. Beynon, Esq., —Don, Esq.

Guzerat Sub-Committee—G. M. Macpherson, Esq., —Cotton, Esq.; J.E. Murphy; Esq.; — Stormont, Esq.

Oomrawutty Sub-Committee—R. Anderson, Esq.

Mr. Boyd said there would be little necessity for him to commend these names in any way. He did not know that the old committee wanted to be specially thanked, and he did not know that the gentleman whose name he was about to mention wished to be thanked either. But he thought that while this resolution was being put to them, they ought to remember with the heartiest and most cordial thanks the very great and valuable services which had been rendered to this institution by Mr. Wilson, the honorary secretary—(applause)—for his interest in and zeal and love for the children of the Orphanage, encouraging them not only in their studies, but also in their amusements, promoting their amusement in every way he could, helping them to successful games, and going with them on their annual trips. That Mr. Wilson was always the largest contributor to these trips was well known to them all, and he thought that at this meeting they should not omit to tender their warmest thanks to him for his great and valuable services to the Scottish Orphanage. (Applause.)

Mr. George Manson seconded the motion for the appointment of the committees, which was agreed to.

On the motion of Mr. A. F. Shepherd, seconded by Mr. A. Johnstone, the following gentlemen were appointed the trustees of the society till its next ordinary annual meeting:—Rev. D. C. Boyd, Rev. D. Macpherson, Mr. D. Graham, and Mr. G. R. Wilson.

A vote of thanks was then awarded to the Chairman who, in thanking the meeting, said he had great pleasure in doing anything for the Orphanage, because he felt that it was doing a good work to the community—a charitable work in one sense—and the youths brought up in the Orphanage were certainly a credit to the community. He had in his own office three lads from the Orphanage, one of whom had risen to the highest position in the office though a young man, and was a credit in every way to the institution in which he was brought up, and to those who had had charge of his education and the formation of his character.

The meeting was then closed by the benediction being pronounced by the Rev. Mr. Stothert.

SHIPPING AND PASSENGERS.

The s.s. Atalanta left Madras for Bombay on the 9th instant.

The s.s. India, Captain R. L. Turner, arrived on Saturday from the Persian Gulf via Kurrachee with a general cargo, and the following passengers:—Major Galbraith, Mr. Vincent, Mr. Lewis, Mr. Salmon, Mr. and Mrs. Martinaut and two children, Mr. Thomson and thirty-eight deck passengers.

The s.s. Ganges, 1,552 tons, Captain W. S. Mason, sailed on Saturday for Liverpool via the Suez Canal with a cargo of 7,094 bales of cotton, 445½ bales of wool, 233 cwt. of linseed, 1,800 cwt. of rapeseed, and the following passengers:—Mrs. Ashburner, eight children, and a European servant.

The ship Nelson, 1,248 tons, Captain Thomas Rands, sailed yesterday for London with a cargo of 5,176 bales of cotton, 1,311½ cwts. of gum, 660½ cwts. of olibanum, 486½ cwts. of coir yarn, 749½ cwts. of galls, 567½ cwts. of coffee, 52½ cwts. of cuscus roots, 13¼ cwts. of teeth, 76 cwts. of Colombo roots, 4,049¾ cwts. of rapeseed, 376 bales hides, 2 cases of peacock-feathers, &c.

DESPATCH OF INLAND MAILS FROM BOMBAY.

Revised Table of the hours for closing the Inland Mails on and after the 15th March 1871, and until further notice:—

MAILS.	Latest hours for Posting. At General Post Office. Ordinary Letters & Papers.	Latest hours for Posting. At General Post Office. After Packet Letters.	Latest hours for Posting. At Branch Post Offices.
For Bengal, N. W. Provinces, Punjab, Central Provinces, Malwa, Berar, and for the following Post Towns on the N. E. Line of the G. I. P. Railway—Wassind, Kussara, Egutpoora, Nassick, Munmar, Nandgaum, Chalisgaum; and those from Bhosawul to Jubbulpore and Bhosawul to Nagpore	8-30 A.M.	9-30 A.M.	8 A.M.
For all Post Towns on the N. E. Line of the G. I. P. Railway as far as Bhosawul only	4 A.M.	....	5 P.M. of previous day.
For all Post Towns on the S. E. Line of the G. I. P. Railway, for Poona, Deccan, S. M. Country, and Madras Presidency; also for Ahmednuggur and Seroor	9 A.M.	10 A.M.	8 A.M.
For ditto on the S. E. Line of the G. I. P. Railway, as far as Poona	12 NOON.	1 P.M.	11-30 A.M.
For ditto on the B. B. and C. I. Railway, as far as Surat	4 A.M.	5 A.M.	5 P.M. of previous day.
For ditto on the B. B. and C. I. Railway, from Surat to Ahmedabad, and for Guzerat, Kurrachee, Sind, Kattiawar, and Kutch	5 P.M.	6 P.M.	4 P.M.
For ditto in Southern Concan, *i. e.*, for Penn, Nagotna, Mhar, Khed, Dapoolee, and Rutnagherry	6 A.M.	....	5 P.M. of previous day.

Registered Letters and Banghy Parcels for despatch by all Mails will be received, except on Sundays, from 10 A.M. to 4 P.M.

TELEGRAPH LINE REPORTS.

Kurrachee, 12th March, 9 P.M.—Latest dates from United Kingdom via Russia, 12th March, 5-30 A.M. From Continent of Europe via Russia, 11th March, 9-7 P.M.; via Turkey, 11th March, 7-50 P.M. America, via Russia 12th March, 5-45 A.M. Cable right to Fao; Turkish line right to Pera; clear beyond; Persian line right to London.

BOMBAY GOVERNMENT TELEGRAPH OFFICE—12th March, 9 P.M.

Latest dates from United Kingdom.

Via Russia, 12th March, 5-30 A.M., Greenwich time. Time in transit, 2 hours 36 minutes.

Via Red Sea, 11th March, 7-55 P.M., Greenwich time. Time in transit, 4 hours 11 minutes.

Latest dates from Continent of Europe.

Via Russia, 11th March, 9-6 P.M., Greenwich time. Time in transit, 1 hour 39 minutes.

Via Turkey, 11th March, 8-3 P.M., Greenwich time. Time in transit, 11 hours 45 minutes.

Via Red Sea, 12th March, 12-20 A.M., Greenwich time. Time in transit, 3 hours 37 minutes.

The time occupied in the transmission of messages to Bombay from 9 P.M. of the 11th to 9 P.M. of the 12th March is as follows:—

To Bombay	Max.	Min.
From Kurrachee	0 30	0 4
" Calcutta	0 28	0 6
" Madras	0 2	0 0
" Galle	0 27	1 35

COLLISION BETWEEN A MAIL STEAMER AND A COUNTRY CRAFT.

Government have ordered a Marine Court of Enquiry into the circumstances connected with a collision between the P. and O. Company's mail steamer Poonah, while in pilotage charge of Mr. A. Humphries, on the 11th February last, and a small country craft lying at anchor in the fair way. The mail steamer Poonah, having left Bombay on the 11th February, will probably return here on or about the 18th instant.

GRANT ROAD THEATRE.

A dramatic performance was given at the Grant Road Theatre on Friday evening by a company of amateurs made up from inmates of the Strangers' Friend Society's Home, Colaba, in aid of the funds of that institution. The performance being for such a commendable object, we are glad to state that it attracted a good attendance. No one, we hope, went to the Theatre critically inclined, for it would have been absurd to expect anything very brilliant from the amateurs—indeed in such a place as Bombay, where good professional acting is but rarely witnessed, it is quite necessary to lay aside the critical disposition, and thus to draw the greatest amount of enjoyment from whatever comes before one in the shape of a drama. But the amateurs on Friday evening did remarkably well, and this at all events we can safely say, that the prompter's post was a sinecure, as not a single hitch occurred which demanded his assistance. Besides, there were one or two members of the company who were really clever actors. In the first piece, "The Two Galley Slaves," Henry was well delineated, and the actor who appeared as the inquisitive, conceited, French postmaster, was perhaps the most apt of any one we have seen in the representation of such a character. In this piece, Mr. Errie certainly out-villained the most villainous-looking conscript we can imagine; but in the next piece, "The Irish Tutor," his acting as Dr. Flail was capital. We may also mention that Mr. Montgomery, who took Henry in the first piece, appeared to greater advantage as Terry O'Rourke alias Dr. d'Toole in "The Irish Tutor." As usual in such entertainments, the female characters were "quite charming!" It would be unfair not to mention that Mr. Maxwell, the "conceited postmaster," sang "Widow Malone" during the interlude between the pieces with such a genuine Hibernian expression that he was recalled and had to sing it a second time, and that Mr. R. Holt sang "The Girls of the Telegraph!"

BREACH OF TRUST.

At the Fort Police Court, on Friday last, before Mr. Nana Morojee, Cullianjee Dossa, a goldsmith, laid an information against one Gunput Govind, charging him with breach of trust, in respect of a gold ornament, of the value of Rs. 210.

Cullianjee Dossa said—I am a goldsmith, and have a shop at Wudnee Gaudee. I know one Gunput Govind. He was in my service for the last three months. His business was to assist me in my shop. On Monday last, the 6th instant, at about 11 o'clock in the forenoon, I entrusted him with two pairs of gold bracelets, one called "kudda" and the other called "sackla," for the purpose of taking them to the shop of one Bhika, goldsmith, at Loharchall, for having them polished. He promised to come back in two hours, but failed to do so. I therefore went myself to the shop of the said Bhicka, at Loharchall, and upon enquiry, Bhicka's brother, whose name I do not know, gave me certain information, and handed to me my pair of "sacklas." With regard to the "kuddas," he said he would send them with Gunput. Gunput did not bring my pair of "kuddas" that day. The next day I went to Bhika's shop at Loharchall, to make enquiry about my servant, and Bhika's brother informed me that he had returned the two "kuddas" to my servant the same night. I then went in search of the said Gunput Govind, but could not find him up to this moment. I charge him with criminal breach of trust in respect of one pair of gold "kuddas," of the value of Rs. 210, and pray that a warrant may be issued for his apprehension, and that he may be dealt with according to law.

The magistrate granted a warrant as prayed for.

HOW ARE DAMAGES TO BE ASSESSED ON VALUABLE GOODS LOST BY A RAILWAY COMPANY?

A decision which must be of some interest to merchants who entrust large quantities of valuable goods to railway companies for transit was delivered on Friday by Mr. Justice Bayley in the High Court. The facts of the case being stated in a succinct form by his Lordship, it is unnecessary to give any lengthened statement to show how the case arose.

His Lordship in giving judgment said this was a suit brought by the plaintiff Nagurdas Purmanandas, to recover Rs. 2,175, being the alleged value of three half chests of opium which were delivered by the plaintiff's agent at Ahmedabad on 5th October 1869 to be carried to Bombay. It was alleged that each of the three half chests was of the value in Bombay of Rs. 725. The defendants had set up in their written statement that the three formed a portion of a consignment of seventy-two half chests, and they alleged that it was the invariable practice of the defendants' company to require from the consignor of opium a bill of declaration of the value of the opium sent, and to make a charge of one per cent. on the value so declared for the insurance of such opium in addition to the ordinary charge for carriage. Jetha Suncla had declared that the value of the seventy-two half chests was Rs. 50 each, and had by the hand of his servant Lallubhoy signed the ordinary form of declaration and paid the charge of three per cent. for insurance. The defendants allege that three of the seventy-two half chests were stolen from the company's premises between Ahmedabad and Bombay notwithstanding all proper precautions for the safe carriage thereof by them; that the plaintiffs had declared the value of the three half chests at Rs. 150 each; that under the circumstances they were liable to pay that sum and no more; that they always had been and still were ready to do so, and that before the filing of the plaint in this suit they offered to pay that sum, but the plaintiff refused to accept, and they now brought it into Court. The case came on for hearing on 17th December last when one issue was framed, namely, whether the plaintiff is entitled to recover any and what sum in addition to Rs. 150 tendered before suit and since paid into Court. The case was heard on that day and on the following Monday, and his Lordship then took time to consider it, and owing to the intervention of the Sessions and other pressing matters had been unable to deliver judgment until that day. A great number of cases had been cited by the learned counsel especially on behalf of the defendants, but he did not think it would be necessary for him to enter into a minute consideration of these. The matter seemed to him to lie in an extremely narrow compass and was really a question of fact rather than a question of law. It had been argued by the learned counsel for the plaintiff that the real question was one mainly of law, but his Lordship took a different view of it and thought the matter must be decided mainly upon the facts. It was unnecessary to go into a consideration of the case of negligence, because from the shape the case took before the hearing as well as during the hearing, the question really was, is the plaintiff entitled to recover a larger sum than Rs. 150? In fact it was a simple matter of assessment of damages, and he did not see that the question as to the liability or non-liability of railway companies as common carriers really would afford any evidence in the matter. On behalf of the defendants reliance was very properly placed upon the declaration made at Ahmedabad by the individual who applied to the railway company to take the goods to Bombay, and it was seen from the evidence of the goods' clerk at Ahmedabad that that declaration was signed by Lulloobhoy Loopchund, a man in the employment of Jetha Suncla. That clerk informed the Court that he would have refused to receive the half chests at all unless the man had signed such a declaration. He told Lulloobhoy, the witness said, that if he did not agree to insure the opium he would not take it, and that he must declare the real value, and that Lulloobhoy wrote the value according to his own wishes and not to the dictation of the goods clerk. Well, that practice was corroborated by Mr. Pendlebury, Assistant Traffic Manager of the B. B. & C. I. Railway, who told the Court that Government had fixed a maximum and minimum rate, leaving it to the company's discretion to vary their rates within these limits. Goods, he stated, were divided into five classes, and the maximum insurance rate was fixed at 3 per cent. and the rate for the carriage of the fifth class of goods, which was the highest in value and included opium, was 54 pies per ton per mile. Mr. Pendlebury further said that though the company was entitled to charge 54 pies it only charged 40 pies per ton per mile, and only charged one per cent for insurance whilst it might charge three per cent. In addition to that, he said the company never took opium without charging one per cent for insurance. The charges in point of fact were split into two items, so that there was the ordinary charge for freight, properly so called, and an additional charge of one per cent for insurance, sanctioned by Government, and without which opium would not be taken from Ahmedabad to Bombay. Well the declaration, which was on a printed form and signed by Lulloobhoy, the agent of Jetha Suncla, the individual employed by the plaintiffs, was to the effect that the value of the half chests was Rs. 3,600, and the man who signed it agreed to pay one per cent additional to the carriage, on account of insurance of the opium during its transit from Ahmedabad to Bombay. Now it was apparent to any one that this declaration was, if a valid one, a very great stumblingblock in the way of the plaintiff recovering more than the value there stated for the three half chests, because the plaintiff's agent had declared in his own hand that the value of the half chest was in point of fact Rs. 50; and accordingly a great effort had been made by the learned counsel for the plaintiff to impugn the authenticity or binding character of that declaration so far as it concerned the plaintiff, and also to impugn the validity of that document. First, his Lordship said, he was asked to note, which he had done for the benefit of the Appeal Court, that the learned counsel objected to the admission of the document on the ground that the agency of Lulloobhoy had not been proved. He thought that if agency was ever proved in any contested suit, it had been so in this particular case. He had no doubt from the evidence that Lulloobhoy had full authority to make the declaration, and that it was binding on the plaintiff. Then, again, it had been alleged that the contract was one of insurance only. To a certain extent it was a contract of insurance but not entirely so. Common carriers—and railway company were such—was liable for all losses except those occasioned by the Queen's enemies and the act of God; they were, according to a long course of decisions, liable as insurers, but he saw no reason whatever why they should not—as they always had done and done with the sanction of the rules made by the railway act and sanctioned by the Government of India—split these different charges into different heads, and, instead of taking a lump sum for conveyance of certain articles from one place to another on their line, his Lordship saw no objection in point of reason or of law why they should not split these charges as Mr. Pendlebury said they had done. It had been lastly contended that the declaration was illegal, because it was said no authorized contract could be made by a third party and the railway company save under section 10 of the Railway Act XVIII. of 1854. Now suffice it to say that he did not find in the Railway Act itself any prohibition whatever against such a contract as the present. Mr. Mayhew in his reply contended that no special contract could be made except under section 10. But in the case of the East India Railway Company against Jordan, heard on the Original Side of the High Court of Calcutta by Mr. Justice Norman, and afterwards on appeal before the then Chief Justice Sir Barnes Peacock and Mr. Justice Macpherson, the same argument as Mr. Mayhew had used had been put forward, but Mr. Justice Norman in a considered judgment, said—"There is no direction as to the form of contract into which the railway companies are to enter. They are left perfectly free to enter into any engagement in any form which the necessities of trade, the pressure of competition, or due care for their own security may from time to time render it desirable or convenient to adopt." And when the case was afterwards brought on in appeal before Sir Barnes Peacock and Mr. Justice Macpherson, Sir Barnes in his judgment says, "Section 11 means that notwithstanding any contract or contracts they (the railway companies) shall be liable for loss caused by gross negligence or misconduct, leaving other cases where there is no gross negligence or gross misconduct to be dealt with according to ordinary law." To his mind that was the highest authority, and was to the effect that save where the act has peremptorily ordered otherwise, the whole common law is applicable to special contract, and therefore a contract like the present may be valid. He therefore saw no ground for assenting to the learned counsel's argument that this contract was in any manner illegal. Well, the declaration being in his opinion proved in point of fact, and also being in his opinion valid in point of law, what effect, if any, had it upon the right of the plaintiff to recover in the present suit? Was he now entitled to ask the Court to give decree in his favour for Rs. 725 for each of the three half chests? It was, his Lordship thought, evident that as the plaintiff's agent when making the declaration of value, on which he had to pay 1 per cent., put down the half chests as worth Rs. 50 each, he made a declaration which must have been false to his knowledge, and in point of fact had got carried for Rs. 36 that which if the real value had been declared would have cost thirteen or fourteen times as much for carriage. That might be a mercantile mode of doing things, but it appeared to him to be a fraud and nothing else. It was a declaration of undervalue made for the purpose of enabling the plaintiff to get the goods carried at a lower rate—by which 1 per cent. would be calculated on Rs. 50 instead of on Rs. 725, and the plaintiff by his present suit might be taken as saying, "True, I made a false statement, and I want the Court to give me damages at the rate of fourteen times as much as I stated the value of the goods to be." In fact, he was inclined to think it might be open to doubt whether the plaintiff was not liable to a suit by the railway company for having falsely made a statement to deprive them of gaining 1 per cent. on the real value of the goods. The 1 per cent. was to be calculated on the declared value; but could it be said that the plaintiff could choose to declare that the value of the opium was only one rupee or two rupees; and why should he be allowed to compel the railway company to receive their remuneration at some thirteen or fourteen times below the actual value of the goods. He did not give any opinion on the point, but he thought it might be well worthy to consider whether the company had not a good cause of action against the plaintiff for having falsely and fraudulently made a declaration of the value of these goods to deprive the railway company of earning their due freight. That question, however, had only arisen incidentally in the present case. He accordingly recorded a finding upon the issue that the plaintiff was not entitled to recover any sum in addition to the amount of Rs. 150 paid into Court and tendered in correspondence before the suit. Decree was therefore passed in favour of the defendants, with costs.

A SUIT FOR CALLS AGAINST ADMINISTRATORS.

THE ASIATIC BANKING CORPORATION VS. AMADOR VIEGAS, THE ELDER, AND ANOTHER.

On Thursday Mr. Justice Green delivered the following judgment in the above suit:—

This is a suit to recover from the defendants, who are administrators of the estate of the late Amador Viegas, the younger, the sum of Rs. 15,000 due for calls in respect of fifty new shares in the Asiatic Banking Corporation, of which the said Amador Viegas, the younger, was the registered holder at the time of his death. By an order of the High Court of Chancery in England, dated the 3rd day of November 1866, the Asiatic Banking Corporation, a joint-stock company, incorporated by Royal Charter, was ordered to be wound up by the said Court under provisions of the English Companies' Act, 1862. By a certificate of the Chief Clerk, dated the 17th July 1867, the name of Amador Viegas is certified to be included (with others) in the list of contributors to the company as holder of fifty new shares, and by an order of the said Court, dated the 12th November 1867, a call of £10 per share was made on the holders of the new shares, including (amongst others) the said Amador Viegas, and the amount of such call was ordered to be paid into the Oriental Bank at Bombay on or before the 18th day of January 1868. By another order of the said Court, dated the 26th May 1868, a further call of £20 per share was made on the holders of new shares, including the said Amador Viegas, and the same was to be payable to the Oriental Bank at Bombay; as to £8 per share (part of the said call) on or before the 1st August 1868; as to £6 per share (further part of the said call) on or before the 1st day of February 1869, and as to the sum of £6 (residue of the said call) on before the 1st day of May 1869. The shareholder, Amador Viegas, died before the winding up order, and on the 25th September 1866, intestate. Shortly after his death and on the 12th November 1866, the defendants applied for, and on the 12th February 1867 obtained, from this Court a grant of administration to the estate of Amador Viegas, the younger. On the 18th November 1867 the liquidators in London sent a circular addressed to the deceased at Bombay, giving notice of the call made by the order of the 12th day of the same month. This circular, which is not now produced, appears to have come to the hands of the defendants, as by a letter, dated the 8th January 1868, and addressed to the liquidators. They acknowledge its receipt, and write as follows:—"We are in receipt of your circular, dated the 18th November last, in respect to calls on the shares held by the deceased Amador Viegas, junior. In reply, we beg to state that he died in September 1866, intestate and insolvent. The undersigned obtained letters of administration from the High Court, and realised the little property he had, together with few shares in different joint-stock companies. The deceased's liabilities amounted to nearly Rs. 55,000, and his assets realised only Rs. 37,000. We accordingly compromised with his creditors in the best way we could possibly do it, closed the accounts, and handed them to the Court in August last. The balance in favour of the estate is Rs. 202-4-7 at your disposal. The deceased left a widow and three children unprovided for, and we are obliged to maintain them at our own and other friends' expenses." On the 20th April 1868 the solicitor, in Bombay, of the liquidators, wrote to the defendants, requiring payment of the call, and the defendants, on the 27th of the same month, wrote to the same effect as their letter of the 8th January 1868 already mentioned. No steps seem to have been taken for some time after the death of the intestate and after the grant of administration to the defendants to substitute their names for that of the deceased in the list of contributories of the corporation, though the fact of such grant of administration came to the knowledge of the liquidators in January or February 1868, but by an order of the Court of Chancery dated the 6th April 1869, it was ordered that the list should be amended by striking out the name of Amador Viegas, and substituting the names of Amador Viegas, the elder, and Gabriel Viegas, as the administrators of the said Amador Viegas, deceased, in respect of the fifty new shares standing in his name, and that a call of £30 per share be made upon the said Amador Viegas, the elder, and Gabriel Viegas, as such administrators of the said Amador Veigas, deceased, and that the said Amador Viegas, the elder, and Gabriel Viegas, as such administrators as aforesaid on or before the 21st day of June 1869, or within four days after service of that order, should, out of the assets of the said Amador Viegas, deceased, in a due course of administrators, pay into the Oriental Bank at Bombay the amount which would be due from the estate of the said Amador Viegas, deceased, in respect of such call. By the plaint in this suit which was filed on the 14th June 1870, the contention is put forward that the liability of the estate of the intestate to pay calls in respect of the said fifty new shares was of the nature of a specialty debt, and that the defendants ought to have retained sufficient assets of the deceased to pay the said calls in priority to liabilities of the said estate on simple contract which the defendants did not do, and that so far as the defendants have not sufficient assets of the deceased to satisfy the liability of the said deceased in respect of the said calls, they ought to be held personally liable to satisfy the same. The relief prayed by the plaint is that the defendants, as administrators of the said Amador Viegas, deceased, may be decreed to pay to the plaintiffs the sum of Rs. 15,000 due for calls, with interest at 9 per cent. per annum from the 22nd June 1869, and that if the defendants shall not admit assets come to their hands sufficient to pay the said amount that an account may be taken of the estate and effects of the said intestate come to their hands and of their application thereof, and that if it shall appear that the defendants have improperly paid away or disposed of the same or any part thereof in priority or preference over the plaintiffs' claim that the defendants may be personally charged with and ordered to pay to the plaintiffs the amount so improperly paid away or disposed of or so much thereof as may be sufficient to satisfy the plaintiffs' claim in this suit. At the hearing of the suit the defendants' counsel admitted that the intestate was a shareholder in the bank to the extent alleged, and also that the winding-up order and orders for call had been made as alleged, and the only issue settled or asked for was as follows:—Whether the plaintiffs are entitled to recover from the defendants any and what sum in addition to the sum of Rs. 202-4-7 in respect of the cause of action mentioned in the plaint. It was also agreed by the counsel for the plaintiffs and defendants respectively that in the event of the Court holding that the defendants are both in respect of their mode of distribution of the intestate's estate that the amount of such liability should be taken at Rs. 7,000 without further going into the accounts of the administration, but the plaintiffs' counsel reserved and insisted on the right of the plaintiffs in case the opinion of the Court should be against them on that question to have the accounts taken in the ordinary way. The plaintiffs' counsel abandoned, and, I think properly, the contention set up in the plaint that the liability to pay calls is as against these defendants of the nature of a specialty debt, and one which on that account ought to have been provided for before the debts of the intestate on simple contract were paid or satisfied. The 75th section of the English Companies' Act, 1862, which provides that the liability of a person to contribute to the assets of a company winding up under that Act shall be of the nature of a specialty debt is restricted to England and Ireland, and as the intestate in this case was, at the time of his death, domiciled in the Bombay Presidency and resided at Bandora, the liability of his estate to pay the call ought not, I think, to be deemed to be of the nature of a specialty debt, on the ground that the law of distribution of assets of a deceased person (including questions of preferential claims by particular creditors of the estate to payment) is the law of the domicile of the intestate, and by this law especially debts have no priority over others. By sec. 282 of the Indian Succession Act, 1865, it is provided, "save as aforesaid (*i. e.*, save in respect of funeral expenses, death bed charges, testamentary and administrator's expenses, and certain wages) no creditor is to have a right of priority over another by reason that his debt is secured by an instrument under seal, or on any other account. But the executor or administrator shall pay all such debts as he knows of, including his own, equally and rateably as far as the assets of the deceased will extend." Now having regard to sec. 75 of the English Companies' Act, 1862, it is clear that there was a debt due from the deceased, at the time of his decease, to the extent of the uncalled amount of the shares held by him, but payable at the time or respective times of making calls for enforcing such liability, and the question on the present hearing really seems to turn on this, whether, when the defendants satisfied the claims of other creditors of the intestate otherwise disposed of his assets, they knew of the claim of the plaintiffs? In all cases of doubt it is much better and safer for executors and administrators to advertise for claims as provided by sec. 320 of the Act above cited and sec. 42 of Act XXVIII. of 1866. But the Acts just cited do not provide that an executor or administrator not resorting to the course pointed out in those sections, shall be deemed to have had notice of any claims which such advertisements might have called forth, and the present case, as I have said, in my opinion, really turns on sec. 282 of the first named Act. By the law as it stood before the Indian Succession Act, 1865, an executor or administrator might safely pay a debt or simple contract if he had no notion of the existence of the debt of a superior degree, as of a debt by specialty. And the notice of the debt of a superior degree necessary to be shown on the part of the executor or administrator, in order to charge him by reason of improper payment of simple contract debts, was *actual* notice (see Williams on the Law of Executors and Administrators, 5th ed., page 920) though it seems not to have been necessary that a suit to enforce such higher debt should have been brought in order that the executor or administrator should be deemed to have had notice of that debt (see the observations of Parker and Patterson JJ. at p. 312 of 2 B. and Ad.) I think this affords a guide to the proper interpretation to be put on sec. 282 of the Indian Succession Act, and I am of opinion that the knowledge there intended must be deemed to be an actual—as distinguished from a constructive or imputable knowledge—knowledge of a call having been actually made at the time the defendants disposed of the intestate's estate. There can of course be no question here as the order for the first call is dated the 12th November 1867, and the defendants allege that the estate of the deceased had been already disposed of in or previously to the month of August in that year, in the manner shown by the inventory signed by them on the 31st August 1867, and filed in Court on the 14th December 1867. Of the call made by the order of the 12th November 1867, they seem to have had actual knowledge some time in December 1867, in the circular of the liquidators in England, dated the 18th November 1867, and already referred to. Thus it can be said that the administrators had knowledge of the debt created in respect of the uncalled up amount of the shares in question, by the operation of sec. 75 of the English Companies' Act, 1862, by reason of their knowledge that the intestate's fifty shares in the bank at the time of his death. That they had this knowledge is clear from the fact that they enter these shares in the inventory as forming part of the assets of the intestate, but there is no sufficient evidence in my opinion that they had any actual knowledge that the shares were not fully paid or that any liability existed in respect of them. By inquiring, no doubt they might have discovered that there was such liability and that it was likely to be enforced, and in that sense no doubt they had knowledge of the debt. But such a knowledge would not be actual but constructive knowledge, and as I have said in my opinion, sec. 282 of the Indian Succession Act ought not to be interpreted as including a knowledge which is constructive only. Had there been in the present case any evidence of undue precipitancy in disposing of the assets or of fraud or anything unfair in their conduct, it would have afforded strong ground for inferring actual knowledge by the administrators of the debt due to the plaintiff; but in my opinion it cannot be justly said that there is such evidence on the question of what is considered undue precipitancy in paying simple contract debts where it afterwards turns out that specialty debts existed. I may refer to the case of Nosotti vs. Jefferson, 9 Jur., N. S. 656 where it was held that an executor in England of a testator who died in India who had paid simple contract debts nine months after the testator's death not having then notice of a specialty creditor in India was justified in doing so, and did not thereby bring himself under personal liability to the specialty creditor. I am of opinion, therefore, on the question whether the defendants are personally liable to the claim of the plaintiffs by reason of their having paid certain creditors of the deceased to the exclusion of the plaintiff's claim either in full or beyond the equal and rateable proportion to which such creditors ought to have been paid, having regard to sec. 282 of the Indian Succession Act, that they are not so liable. But in pronouncing this conclusion I do not of course express any judgment or opinion that the defendants can justify all the payments mentioned in the inventory (other than those of debts due from the estate) as against the claim of a creditor, and unless the parties can come to some amicable settlement an account must be taken. The decree of the Court is that the defendants as creditors of the estate of Amador Viegas, deceased, in due course of administration do pay to the plaintiffs the sum of Rs. 15,000, or an equal and rateable proportion thereof having regard to the other debts and [illegible] of the said Amador Viegas, deceased; that it [illegible] to the Commissioner to take an account of the [illegible] and effects of the intestate Amador Viega[illegible] to the hands of the defendants or either of [illegible] of any other person or persons by the order or [illegible] use of the defendants or either of them, and of the [illegible] of the same by the defendants or either of [illegible] and that the said Commissioner do also take [illegible] of the debts of the said intestate, specifying [illegible] them have been paid or satisfied, and of which [illegible] only or how much on account thereof have [illegible] due and unsatisfied; and that the said Commissioner do further certify and report to the Court how far in his opinion the application by the defendants of the assets of the deceased with which they respectively may be found chargeable has been proper under the circumstances or otherwise. I reserve further direction and costs.

THE CASE OF GOVIND NARAYEN.

The following finding of the Assistant Sessions Judge in the above case has been supplied to the *Times of India*:—

The accused Govind Narayen is charged with intentionally giving false evidence in a stage of a judicial proceeding under section 193 of the Penal Code; and claims to be tried. The statements alleged to be false are—1. The prisoner states that he was handcuffed when he was being examined by the magistrate. 2. That he denied having confessed his guilt when he was first taken before Mr. Pritchard. These statements occurred in a deposition which had been given by the accused on solemn affirmation before the Session Judge in an enquiry directed by the High Court in the case of Reg. vs. Kashinath Dinkur and others.

It appears to me that the evidence is not sufficient to warrant the conviction of the accused. With the exception of Luxumon Baikajee, who proved the papers, and Mr. Pritchard, there is not a single witness in the case on whose testimony I can place the least reliance. There is evidence of Mr. Pritchard's sheristedar, whose interest it is to further in every way the cause so dear to his master, the slightest motion of whose finger is enough to give him his cue. The other witnesses are the two police inspectors, the very men who have been accused by the prisoner as his tormentors. The testimony of Mr. Pritchard is certainly entitled to great weight, but my difficulty in acting simply on that testimony is equally great. Mr. Pritchard's position is a peculiar one. He is the prosecutor in this case. The enquiry out of which the present proceedings have arisen, derives its chief interest from the fact of its being directed against his conduct as a magistrate, and he is prompted by the strongest motives to bring his accusers to punishment. Nor can I put out of consideration the unseemly haste with which these proceedings have been instituted. It will, indeed, be a triumph if Mr. Pritchard succeeds in sending these unfortunate men to jail for perjury, even before their statements have been submitted to the Court, by whose order they were taken! Upon the whole, therefore, I am unable to attach that full and implicit credence to Mr. Pritchard's evidence, which I should have unhesitatingly done under ordinary circumstances.

But granting that the evience of Mr. Pritchard is entitled to full credit, I am of opinion that the evidence of one witness uncorroborated is not legally sufficient for a conviction of intentionally giving false evidence. In this case, although four witnesses have been examined, besides Mr. Pritchard, for the prosecution, still I cannot hold that the latter is *corroborated* by evidence which I can only reject as unworthy of credit.

My attention was drawn by the prosecutor to the fact stated by witness Bulwunt Wamon that the matter of handcuffs was not raised by the prisoners in their appeal to the Session Judge; but I do not think there is anything in this. What does the accused statement amount to?

That he was in handcuffs while under examination before the magistrate. Now this is too trivial a matter compared with the revolting acts of cruelty he has laid at the doors of the police (see Deposition B). If a man receives a wound and a gentle push from an assailant, and omits to complain of the latter injury, I cannot see how any unfavourable inference can be drawn from omission.

The Court, concurring with one of the assessors, and differing from the other, finds Govind Narayan not guilty of the offence specified in the charge—viz., that he, being legally bound by solemn affirmation to speak the truth while giving evidence before the Session Judge of Khandeish in a stage of a judicial proceeding, to wit, in the further enquiry ordered by the High Court of Bombay in the matter of Reg. vs. Kashinath Dinkur and others, intentionally gave false evidence, an offence punishable under Section 193 Penal Code, and the Court directs that the said Govind Narayen be acquitted and discharged.

27th January 1871.

S. N. TAGORE,
Assistant Session Judge.

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ATTACK BY ROBBERS UPON A RAILWAY TRAIN IN MOTION.

On the 7th ult., Bhicka Chingam and three other persons were charged before Mr. M. C. Entee, full-power magistrate at Broach, with dishonestly retaining stolen property. The accused got into a railway train in motion, maltreated those who opposed them, and robbed several of the passengers, after which they quietly got down again with the plunder. The particulars of the case are of peculiar interest.

The full-power Magistrate, in disposing of the case, said—It appears from the evidence recorded in this case, that the down fast train of the 1st December last was the scene of a daring robbery between Wassud and Anund, in the Kaira district. The adventurous culprit appears to have mounted up a carriage containing female passengers, thrown down certain packages, caused hurt to those who ventured to oppose him, and to have walked down again with the cool effrontery of a man accustomed to such hazardous enterprizes. He escaped undetected for a long time to the consternation of intending travellers. The enquiry that followed was, with the single exception hereafter referred to, such as to induce no very flattering opinion for those whose duty it was to have conducted it. The short but pithy remarks made by Lallubhai Bhaiba, a respectable zemindar of Veersud, whose daughter was one of the victims, reveal an amount of reckless neglect of duty, which, unexplained as it is at present, looks quite appalling. He deposes that "two karkoon-looking individuals met me at the Anund dharmashala, and made a list of articles taken away from my daughter. No one belonging to the railway police had accompanied them. Neither the railway nor the district police took down either my statement or that of my daughter. I gave information both to the railway and district police at Anund, but they made no enquiry whatever at the time, and the only reward I got for my anxiety to furnish them with information was that, whilst I was complaining to the police at the station, somebody walked away with my carpet." Anything more cogently expressive of simple disgust, can scarcely be conceived. Whilst a daring robbery on a train, in its greatest speed, between two thriving stations, had just been perpetrated in a way quite unprecedented in the annals of railway travelling in this Presidency, and two respectable females seriously wounded by a cowardly assailant, the lawful guardians of our persons and property were standing aloof with the *nonchalance* of ordinary spectators, unwilling to help the poor sufferers. Some one appears to have so far attended to the complaints of Lallubhai as to conciliate him by making a list of the articles lost by him. Beyond this no further action appears to have been taken by persons who were bound to bring the offenders to justice. Some time, however, after the perpetration of this offence, the enquiry was wisely entrusted by Major Barras, superintendent of Railway Police, to Mr. Dhunjishaw Dadabhai, Railway Police Inspector of the Surat Division; and it again becomes my pleasing duty to notice with an approbation, bordering almost on admiration, the remarkable detective skill manifested by him in successfully tracing the crime, and the unimpeachable honesty and regularity of his proceedings. It would certainly do credit to the best organized police force in the world, to be able to detect a most ingenious offender belonging to a country removed hundreds of miles from the scene of the offence, with nothing known concerning him, which can impute to him the slightest shadow of suspicion, and with no other guide than an indifferently prepared list containing names of women's clothing. After having failed in obtaining a clue to the offence in Goozerat, Mr. Dhunjishaw appears to have directed his attention towards certain bands of professional thieves belonging to the North-Western Provinces, of whose wanderings in this province he had obtained information. Of the detectives in search of them, Chotalal Aditram was the most successful, and I am glad to record my conviction that he conducted himself in faithfully carrying out the inspector's plan, with great prudence and tact. One false move in a game in which his antagonists may be presumed to be perfect masters, being trained up in it for years past, would have foiled all Mr. Dhunjishaw's plans. Chotalal found a party of strangers answering to the description given by the inspector, in the vicinity of Neriad, and by various artful manoeuvres, cleverly drawn out by the hand of his talented employer, succeeded in gaining the entire confidence of the leaders of the party. He was fortunate enough to have the satisfaction of hearing from their own lips that one of their number had the audacity to commit the offence the railway police authorities had so long been perplexing their heads to detect. He appears to have gained influence enough to persuade them to accompany him to Broach, to be dealt with as may appear best to the inspector. But with all his ability to carry out to the strictest letter the extremely difficult task chalked out for him, he appears to have failed in exercising an independent judgment where it was most needed. He adhered to his instructions too faithfully in leaving it to Mr. Inspector Dhunjishaw to find out which of the persons belonging to the gang was the real culprit; and the consequence has been that this apparently trivial oversight had almost brought the case to the verge of failure. Before Mr. Dhunjishaw could come down from Nowsaree, the gang was disturbed by a party of policemen engaged in the detection of another crime. It was surprised at night, and four of its members taken prisoners, the rest having succeeded in escaping. If the persons who escaped had carried away with them the bag containing the stolen property, the inspector's disappointment would have been complete. On the night of their arrest, they were brought before me at about 12 p.m., and they distinctly admitted that the property in their possession did not belong to this district, but formed part of what they had robbed from a railway carriage [illegible] Baroda, little knowing that the railway [illegible] that territory was part of the British [illegible]. As the night was far advanced, as the [illegible] were in great consternation, having been just arrested, and as they did not name any particular individual who had committed the offence, I considered it unfair to take down their partial admissions in writing. Early the following morning, the [illegible] Chotalal presented himself, described the way in which he had brought them to Broach, and requested that, if they were arrested on suspicion in any other case, they might be detained in custody, even after they were cleared of such suspicion. I referred him to his superior officer. Now, as to the legal bearing of the case. The evidence of Lallubhai Bhaiba, Revashankar Oodashankar, and Bai Roopali prove that a robbery was committed in the carriage of a railway train whilst on its way from Bombay to Ahmedabad, between Wassud and Anund. The property has been satisfactorily identified by the owners thereof, as that which was robbed at the time. The evidence of Chotalal Aditram, and of other police constables, and the admission of the accused, prove that it was found in their joint possession. Though the wounded women are not able to appear in Court, their absence does not affect the merits of the case, except in so far as possibly they might have been able to recognise the person who injured them. Their possession of the property does not make it their own: and even if it were so, the possession by the wife of Revashankar is the same in the eye of the law as that of the husband. The possession of stolen property being thus satisfactorily proved it rests with the accused to rebut the presumption of guilt. They have not even made a decent attempt to do so. The very appearance of Chotalal as a witness against them paralysed them from the first, and they looked as if they had despaired of all hopes of an escape after such a faithless breach of confidence by him. The case was postponed day after day to enable the inspector to supply the necessary links of evidence. As the offence took place in a different district, and as he did not know even the names of the victims, he had indeed a very arduous task to perform. It affords me much satisfaction to observe with what scrupulous adherence to truth, this case has been conducted by the inspector. The most important point in it was to bring home the original offence to one of the accused, and if unfair means had been resorted to, there would have been no lack of female witnesses to depose to the identification of one or other of the offenders. Their story would have been apparently reliable, as there was a strong fight in the carriage, and as they should have been quite in contact with the person who robbed and injured them. Even Chotalal's statement to that effect would have been a confession from the accused, coupled with the discovery of the property. The temptation to a young officer of departing slightly from the truth to prove a point so important, and without any risk of detection must indeed be alluring, and I watched with particular care whether anything calculated to excite a suspicion was done during the progress of the case. It is certainly in keeping with Mr. Dhunjishaw's previous character that he should have stood proof against such temptation, and it reflects the highest credit on him. The accused also admit that they were not even called in the presence of the inspector, and never after or before their arrest subjected to any undue influence. The discovery of the offence being thus simply the result of consummate skill, the railway police under Major Barras has reason to be proud of performing a feat of detection of which all police officers must feel jealous, and of rendering a service to the public, which it will certainly not fail to appreciate. Major Barras appears to have fully foreseen the difficulties attending prosecutions of such an intricate nature, when he directed the trial of the accused in this district. If, as the inspector applied to this Court before the case had been tried either at Kaira or Baroda, the consequence would have been that, in the absence of proof against one particular individual, the case must have fallen through. Section 31 of Act XXV. of 1861 brought this case indisputably within the cognizance of this Court, as the accused were arrested with the property within its jurisdiction. The Court finds the accused Bhica Chingam, Rutton Rugha, Soorjun Chikoori, and Bhicoo Badur, guilty of the offence specified in the charge, viz., that they dishonestly retained stolen property and have thereby committed an offence punishable under section 411 of the Indian Penal Code. And the Court directs that they shall each suffer rigorous imprisonment for two years.

SICK AND WOUNDED RELIEF FUND.

SUPPLEMENTARY LIST OF SUBSCRIPTIONS, BY OFFICERS AND MEN OF THE BOMBAY ARMY, TO THE "FUND FOR THE SICK AND WOUND IN WAR,' UP TO FEBRUARY 1871.

SCINDE DISTRICT.	Rs.	a.	p.
I.—Kurrachee.			
District Staff—Brig Genl T Addison, C B	...		
General Duty—Col Montriou	...		
Supdg Engineer—Col Merriman, R E	50	0	0
Asst Comsy Genl—Maj Clements	...		
Asst Qrmr Genl—Maj S Edwards	...		
General Duty—Maj O V Tanner	...		
Dist Paymaster—Capt Bourdillon	21	4	0
Brigade Major—Capt Anderson	10	0	0
Exec Engineer—Capt P Phelps, R E	10	0	0
Asst Engineer—Lt A Awdry, R E	...		
Medl Department—Surg Maj R. Miller	...		
Brit Medl Service—Surg Maj Murray	...		
Staff Surgeon—Surgeon Thorp	20	0	0
Chaplain—Rev Mr Blunt	...		
Rev Mr Streeton	...		
Barrack Master—F Mulkern	5	0	0
Depy Asst Commsy—Judd	5	0	0
Ordnance Dept—Non-commissioned Officers	10	0	0
Store Lascars	4	12	0
Tent Lascars	13	8	0
Comst Department—Ensign J Moon	10	0	0
Cond G Savage	5	0	0
Act Cond J Smellie	4	0	0
Sergeant Harvy	2	0	0
Pay Office, Scinde Circle—Establishment	17	0	0
Medl Department—Subordinates	16	0	0
Public Works Dept—Non-commissioned Officers	4	0	0
18th Brig R A—Colonel J D Woollcombe, C B	10	0	0
Capt G F Worsley	5	8	0
Capt H C Brown	...		
Lieut Steers	5	0	0
Qrmr Robinson	10	0	0
Schoolmr Farrell	5	0	0
Non-commissioned Officers	12	0	0
B Battery 18th Brigade R A—Non-commissioned Officers and Men	64	10	0
66th Foot—Lt Col G V Watson	10	0	0
Major J Galbraith	...		
Major R Sheil	10	0	0
Capt C V Oliver	5	0	0
Capt H A F Merewether	10	0	0
Capt T E Soady	...		
Capt W Saunders	...		
Capt G Priestley	5	0	0
Capt W L. Beattie	10	0	0
Capt R J J Stewart	...		
Capt R S Garratt	10	0	0
Lieut J Healey	10	0	0
Lieut G W M Hall	10	0	0
Lieut T Harris	5	0	0
Lieut W H McMath	3	0	0
Lieut A N Wetman	5	0	0
Lt H R [illegible]	5	0	0
Lieut W A D Mackinnon	5	0	0
Lt G G B Cresswell	...		
Lt J C M Pigott	...		
Lt F J Cullen	3	0	0
Lt W A Callaghan	3	0	0
Ens E H Fosberry	3	0	0
Ens B R Hobart	3	0	0
Ens H B Ternan	3	0	0
Ens F D Raikes	5	0	0
Paymr T Bryson	5	0	0
Qrmr T G Gilby	1	0	0
Asst Surg W Gasteen	3	0	0
Assistant Surg W T Martin	...		
Non-commissioned Officers and Men of A Company	10	0	0
B do	28	12	0
C do	12	6	0
D do	26	10	0
E do	14	2	0
F do	...		
G do	...		
H do	...		
Kurrachee Depôt—Major G Priestley	10	0	0
Lieut D T Chisholm	5	0	0
Asst Surg J Fraser	5	0	0
Non-commissioned Officers and Men	9	12	0
Ghizree Sanitarium—Capt Dewar, R.A.	5	0	0
Asst Surg O Farrell	5	0	0
Non-commissioned Officers and Men	29	8	0
29th Regiment N I—Major G Nicholetts	50	0	0
Major A P Davis	10	0	0
Capt J Galloway	20	0	0
Capt A C Cunningham	10	0	0
Lieutenant A Wood	5	0	0
Surgeon E Morton	50	0	0
Subedar Major Peetamber	15	0	0
Subdr Syed Muddar	3	0	0
Subdr Shaik Emaum	5	0	0
Subdr Oomer Khan	5	0	0
Subed r Summund Khan	4	0	0
Subedar Vulle Mahomed	5	0	0
Subedar Allee Mahomed	3	0	0
Subedar Peer Khan	5	0	0
Jemedar Shaik Mahomed	3	0	0
Jemedar Dost Mahomed	2	0	0
Jemedar Peer Bux	2	0	0
Jemdr Sepoy Khan	2	0	0
Jemedar Ittoojee Cuddum	2	0	0
Jemdr Gokool Sing	2	0	0
Jemedar Syed Hussan	3	0	0
Jemr Bumba Khan	1	0	0
Non-commissioned Officers and Men	156	0	0
II.—Jacobabad.			
Scinde F F F—Colonel R Phayre	...		
Lieut W S Peat	...		
1st Scinde Horse—Major J Gordon	20	0	0
Lieut E S Reynolds	10	0	0
Lieut A L McNair	10	0	0
Lieut C Lucas	10	0	0
2nd Scinde Horse—Capt J F. Forbes	30	0	0
Capt M M Carpendale	10	0	0
Lieut H F E Lucas	10	0	0
3rd Scinde Horse—Colonel Loch	30	0	0
Lieut Coulson	15	0	0
Lieut McNeill	10	0	0
30th Regiment N I—Lieut Col Mainwaring	15	0	0
Capt W. T. Mills	10	0	0
Lt W C Harrison	10	0	0
Captain R R Woodhouse	25	0	0
Asst Surg Howell	10	0	0
Mountain Train—Captain C Basevi	20	0	0
ADEN.			
Ordnance Dept—Ag D A Com y H D Forde	5	0	0
Cond F Hannon	2	0	0
Sub Conductor J Tricket	3	0	0
Sub-Conductor W Thompson	3	0	3
Cond W Nolan	3	0	3
Cond G Lawrence	3	0	0
Lt Caldecott, R A	...		
Non-commissioned Officers	20	8	0
POONA.			
23rd Regt N L I—Colonel Whitehill	30	0	0
Major Bruce	10	0	0
Major Park	5	0	0
Lieut Ebden	5	0	0
Lieut Watling	5	0	0
Lieut Allen	5	0	0
Surgeon Bell	10	0	0
Subdr Maj Bahadoor Taacoordeen Tewarry	1	0	0
Subdr Louis Gabriel	1	0	0
Subdr Bhaoo Goozen	1	0	0
Subedar Chandika Sing	1	0	0
Jemd Pretipah Sing	0	8	0
Jemd Bhowanideen Tewarry	0	8	0
Jemedar Bhondoo Khan	0	8	0
Jemd Manuel Lobo	2	0	0
Jemedar Surfuraz Khan	1	0	0
Jemd Ejuzraz Sing	1	8	0
Jemd Bheema Jadew	1	0	0
Subdr Sunkur Patuck	2	0	0
Subedar Gugudeen Tehlie	1	0	0
Subedar Guneess Doobay	2	0	0
Non-commissioned Officers and Men of No 1 Company	6	11	0
No 2 do	6	3	0
No 3 do	5	12	0
No 4 do	6	10	0
No 5 do	15	0	0
No 6 do	12	7	0
No 7 do	13	15	6
No 8 do	9	9	0
DHOOLIA.			
25th Reg N L I—Lt Col T Nuttall	45	0	0
Major G D Eales	15	0	0
Bt Major W H Newport	10	0	0
Capt F A Beville	10	0	0
Lieut A Poole	10	0	0
Assistant Surgeon M Heffernan	10	0	0
Assistant Surgeon D B Loeg	10	0	0
Subdr Major Shaik Boodun	5	0	0
Jemedar Kannojee Purmb	1	0	0
Subdr Buldeo Tirbaidee	2	0	0
Jemdr Shaik Abdool Kadur	1	0	0
Jemdr Mohun Lall Chowdry	1	0	0
Subdr Mungull Fursaud	2	0	0
Subedar Rimbauz Khan	3	0	0
Subdr Shaik Mudarr	5	0	0
Jemd Bunannjee Israel	1	0	0
Subdr Ramchurren	3	0	0
Jemd Roop Lall	1	0	0
Jemd Abajee Sinda	1	0	0
Jemd Shaik Gellor Bux	1	0	0
Subdr Pandoo Cowlah	2	0	0
Non-commissioned Officers and Men	85	9	10
POONA.			
2nd Gren N I—Col W E MacLeod	10	0	0
Major J L Sheppard	50	0	0
Captain J M Boyd	5	0	0
Captain C F James	5	4	0
Lieut C M Ryves	10	0	0
Lieut H T Bulkley	5	0	0
Lt J N S Kirkwood	5	0	0
Native Commissioned and Non-commissioned Officers and Men of No 1 Company	25	5	7
No 2 do	29	2	9
No 3 do	27	1	2
No 4 do	24	14	8
No 5 do	16	5	0
No 6 do	30	6	0
No 7 do	14	3	0
No 8 do	32	9	0
Hospital Establishment	5	14	10

N. B.—Subscribers opposite whose names no amount is here entered have contributed through other channels.

The amount subscribed has been equally divided, and paid for the benefit of the "sick and wounded in war," in the manner proposed in Adjutant General's Circulars, Nos. 44 and 48, dated respectively the 11th and 25th October 1870.

THOS. STOCK, Brigadier General,
President of the Committee.

LAW WITHOUT MANNERS.

(*Pioneer*, March 9.)

We yesterday noticed a report in the Bombay papers that the Sessions Judge of Khandeish had fined Mr. Govind Rao Ramchunder, a vakeel, one pie, or in default a month's imprisonment in the civil jail, for contempt of court; but the matter seems to demand some comment. It appears that the vakeel had been told by the Judge that he was wasting time by frivolous questions in cross-examination of a witness for prosecution in a Sessions trial; whereupon "presently this vakeel spat on the floor," and the Court, "judging by the general demeanour of this vakeel whenever I find fault with him" (we quote from the order recorded), "had reason to believe that this was an intentional insult." The High Court of Bombay reversed the conviction and sentence, and directed the fine to be restored.

The incident is characteristic as a symptom of the condition of the mofussil courts on the Bombay side just now. Lawyers are decidedly in the ascendant. They may vituperate magistrates and refuse to obey summons from the up-country judges. A native attorney may spit in an assize court after a fashion which (if the judge is to be trusted) would have ensured his being kicked out of any private room, and he cannot be fined one pie. The judge cannot be trusted to decide whether the spitting was an insult, though he may determine whether a man ought to be hanged; and the High Court prefers to bring the judge's authority into utter contempt rather than allow interference with free expectoration by the attorneys.

We do not suppose that the intelligent public, European or native, can fail to perceive that this kind of judicial administration leads to something like anarchy in our courts. The real interest of the people, here, as in England, lies in maintaining the independence of their judges; but a judge who cannot enforce common decency among the vakeels is at their mercy. If they do not like his observations, we find, they spit offensively; they will probably now proceed to indulge in various other natural propensities which are usually restrained in private society; for among natives to spit in good company is a far deeper offence than to commit other incongruities which Europeans might consider more heinous. If the manners of the local bar are too much for the judge's nerves or temper, he must leave the Court, since he has no power to restrain them. The High Court, sitting 400 miles distant, will decide that what was at any rate a gross breach of etiquette cannot be noticed even by a nominal fine. Probably the next vakeel will pay his pie, spit a rupee's worth, and go off with his appeal to Bombay. We are puzzled at observing that the chief judges of the land do not see that bench and bar are both completely demoralized by this inversion of their respective positions, and that public interests are seriously compromised by reducing the ceremonial of an assize court to the standard level of a dog-kennel.

Barnum's New Show.—Mr. Barnum's wonderful menagerie will soon set forth on its career of triumph. It will comprise not only a circus, but a menagerie, and not only a menagerie, but a museum, and not only these, but troops of jugglers, gymnasts, and other experts of distinction, so that nothing ever seen of a peripatetic character will have begun to equal it. Mr. Barnum is taking his time for preparation; but the public will be the better, and not the worse for that. We are told that his agents in France and Germany are engaged in collecting an immense number of curiosities from the various battle-fields to add to the splendour and variety of his travelling museum: a caleche, in which the Emperor Napoleon drove to Sedan, is said to be of the number.—*New York Times*, Feb. 2.

The late Right Hon'ble George Anson, Lord Byron, died intestate. His personal estate was administered to under a nominal sum. His Lordship was a retired Captain in Her Majesty's 39th Regiment; and he died at the age of 52, without issue. The title devolves on his nephew, the son of his brother, the late Hon. Frederick Byron. The deceased Baron and the present Baron married two sisters, the daughters of the late Rev. W. Wescomb, of Langford-grove, Essex.

Mr. James Grant, the late editor of the *Morning Advertiser*, is preparing a work on "The Newspaper Press: its Origin, Progress, and Present State."

MADRAS FOOTBALL CLUB.

After the match against H. M. ship Forte it was thought advisable to start a Football Club, and a committee was formed with the Hon. J. S. Napier as hon. secretary, to whom great credit is due for the success which has followed, for Monday evening (March 6) saw the first match played on the cricket ground. Play began shortly after half-past five, Rugby rules being the ones used, but we cannot help agreeing with the remark of a well known member of the Legislative Council, himself an old Rugbyan, that they were not the rules of his day. When men from different public and private schools meet together to play for the first time, it is naturally impossible that any one code can strictly be held to; and so it proved on this occasion. However, this game turned out a great success, and we hope we shall see a few more, even before the hot weather fairly sets in. His Excellency the Governor and Lady Napier were present besides a large number of the beauty and fashion of Madras society. The natives, too, thronged the road which runs along one side and cheered in their own particular way whenever a poor Britisher came to grief.

As it was found impossible to fix on any particular game, Major Arbuthnot and Mr. Beaufort had to toss up for sides; the sequel proving that the former's was much the heavier, while the latter's was decidedly the fastest team. The play all round was very good, but the ball was kept down to the Major's goal, till a fine run up by Mason carried it right up to the opposite goal, when a lucky kick by Bone scored a goal for the Arbuthnotites. Ends were now changed, but nothing further of moment took place, and when "no-side" was called about a quarter-past six, Major Arbuthnot's side were proclaimed the victors. It would be impossible to pick out all who played well, but we may mention the exceptionally fine play of Fasken (half-back) and Mason and Symons (forwards) for their respective sides.

The following were the players:—

MAJOR ARBUTHNOT'S SIDE.

Major Arbuthnot (back), F. S. Bone and F. Gordon (half backs), the Hon'ble J. S. Napier, Lieutenant A. A. D. Weigall (76th), J. L. Symons, Mason (45th), Lieutenant R. Hill, E. C. Egerton (76th), J. Weir, Baillie Hamilton, H. Nash, and A. R. Daly.

MR. BEAUFORT'S SIDE.

A. F. Beaufort (back), F. E. Fasken and Gordon W. Forbes (half-backs), H. W. Wellesley, L. Strange, Lloyd (45th), C. Hill, E. J. Firth, D. Rasbotham, J. Skinner (45th), J. Oliver, and O. Deane.
—*Madras Times.*

THE CAPITULATION OF BELFORT.

IMPERIAL HEADQUARTERS, VERSAILLES, Feb. 16.—The capitulation of Belfort, in addition to allowing the garrison to withdraw on the 17th with full military honours, reserves also to them the occupation of the Departments of the Cote d'Or and Jura, and permits them to take away the armaments and archives of the fortress. The German troops occupy the Doubs, with the exception of the territory south of Lons-le-Saulnier.

THE LATE MR. BRASSEY'S WILL.

The will of Mr. Thomas Brassey, late of Lowndes-square, contractor for public works, was proved in the London Court, on the 7th February, under £3,200,000, the probate duty thereon being £48,000. The will is dated in 1854, with five codicils, 1860-4-8-9; and the testator died on December 8, 1870, aged 65. The executors and trustees appointed are Mr. Samuel Holme, of Liverpool, who has renounced; Mr. William Wagstaff, of Great George-street, Westminster, to whom he leaves a legacy of £10,000; Mr. Thomas Brassey, his son, to whom a power is reserved; and his sons, Mr. Henry Arthur Brassey, of Preston-hall, Aylesford, and Mr. Albert Brassey, of Cahir, Ireland, of Her Majesty's 14th Regiment of Hussars. He leaves to his wife a legacy of £10,000, beyond all other provision and settlements, a residence, with his plate, furniture, and carriages. He has left legacies to his brothers and sisters, brothers-in-law and sisters-in-law, annuities and bequests to other parties, and legacies to his servants. He leaves the residue of his property, real and personal, equally among his three sons.

WAR NOTES AND INCIDENTS.

It it stated from Paris that the expenses incurred for the works of defence are estimated at 50,000,000f., and the amount expended in artillery is said to be 10,000,000f.

Addresses from the population of Savoy, requesting the establishment of the Duchy of Savoy as a neutral State, have been received at the German head-quarters at Versailles.

Garibaldi is said to have made application for between eighty and ninety crosses of the Legion of Honour, wherewith to reward the exploits of his followers. The number is thought to be large in proportion to the services rendered.

Of the four millions sterling just advanced by the Paris bankers to the City of Paris, it is stated that £1,600,000 was from Messrs. Rothschild, and £400,000 each from the respective houses of Marcuards, Pilet Will, Mallet, Seliere, Hottinguer, and Fould.

A RED REPUBLICAN PROGRAMME.

M. Felix Pyat writes in *Le Vengeur*:—

"If I were the sovereign people I would first of all dismiss all the monarchic generals. I would confide the sword of France to Garibaldi. I would order all my representatives to vote the exile of the several Princes, and, if exile did not suffice, their death. I would seize as national property that of all regular or secular traitors, who, notwithstanding the Republic, are plotting for a King. I would charge my representatives to constitute a revolutionary Government, not at Bordeaux, an aristocratic, open, eccentric city, cornered at the further end of France, on the seaboard, without possible influence over any other part of the soil, without means of defence or succour, not peopled by artisans, but having a wandering, indifferent, cosmopolitan population of fast men, sailors, and foreigners. I would order my representatives to decree the levy *en masse*; not to give up "an inch of our soil, nor a stone of our fortresses." I would prepare myself for the sacrifice, knowing that the road to honour is that of safety; that Moscow saved Russia; Saragossa, Spain; and Puebla, Mexico. Wherefore, I would order war to the end, as the surest means of terminating the struggle. I would order the transfer of the Assembly to Lyons, only I learn that Lyons is no longer the second city of the Revolution, thanks to Gambetta the Revolutionist. I would transport the Revolution into the Cevennes, and order the impeachment of the whole Government without exception—the Governors of Paris and those of Tours, advocates and generals—Favre as well as Gambetta."

What he would further do, Félix Pyat does not say; but even thus far the beginning is promising.

BOURBAKI'S ARMY.

From Lausanne there comes another letter describing the condition of the large French army which crossed the border into Switzerland. The writer says the horses seemed hardly able to stand. They were undersized and half-famished. Their legs were knotted and swollen; their tails and manes often rotted away; the long shaggy hair of their ungroomed coats matted with dirt, the riders were warmly clothed in large overcoats, and, what seemed to be nearly universal among officers and men of all arms, the broad-peaked cap. For two days infantry poured into Lausanne, the intervals between the arrivals of the large bodies being filled by stragglers in every stage of exhaustion. They came slowly in, shuffling along, with hanging heads, sunken cheeks, and starting eyes. Those unable to march came in by train. Hundreds of poor fellows, their uniform torn to rags, limped past. The feet and hands of nearly all were frost-bitten, causing the greatest pain. On many a face incipient fever had begun its ravages; many would never march again. In all, the shrunk features and crouching gait told of gnawing hunger, while the deep cough and hoarse voice bore witness to long nights spent on snow and frozen ground. Some had tied bits of wood under their bare feet to protect them from the stones; others wore wooden *sabots*; hundreds had no socks, and when they had, they were merely of thin cotton; others, who appeared well shod, would show a soleless or heelless boot, the exposed part of the foot, once frozen, being now a wound crusted with dirt. For weeks none had washed, or changed their clothes, or removed their boots. Nothing but hurried march and counter-march. Their hands were blacker than any African's. The men stated that for three days they had had neither food nor fodder served out to them, and that before that they often got only one loaf between eight men. As the long columns toiled wearily through the villages, defiling from the Jura passes—choked deep with snow—upon the Lake of Geneva, the inhabitants everywhere turned out with literally "their all" to supply their wants. As regiment after regiment of tottering, starving men passed into this town, rich and poor, young and old, distributed to their necessities; while ragged, hard, ill-favoured faces broke out in sunny smiles, as though ministering angels had met them amid scenes of death and murder. Since their arrival, the troops have been very quiet and well-behaved, and have shown themselves deeply conscious of the kindness they have received. The churches have been cleared and straw laid down for their reception. During the day those who are well roam about at large, but inside lay many sick and maimed. Fresh linen and flannel and socks are supplied by committees, and warm baths are offered all day long. In the churches ladies sit mending tattered garments, bathing frozen feet, writing letters, or supplying little delicacies for the sick.

Dr. de Jongh's Light-Brown Cod Liver Oil.—This celebrated Oil is palatable, improves the functions of digestion and assimilation, and is borne with facility by stomachs which are disturbed by other kinds. Dr. Granville, F.R.S., observes: "Dr. de Jongh's Light-Brown Cod Liver Oil produces the desired effect in a shorter time than others, and it does not cause the nausea and indigestion too often consequent on the administration of the Pale Oil." Sold only in capsuled Imperial Half-Pints, Pints, and Quarts, by all Chemists, Druggists, and Storekeepers. Sole Consignees, Ansar, Harford, and Co., 77 Strand, London.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.—(Incorporated by National Decrees of 7th and 8th March and by Imperial Decree of 25th July 1864.)

Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by Amended Act of 1867.

Subscribed and Paid-up Capital £3,200,000
Reserve Fund 800,000

HEAD OFFICE—PARIS.

AGENCIES.

Bourbon (Reunion), London, Alexandria, Calcutta, Hongkong, Saigon, Shanghai, and Yokohama.

LONDON BANKERS.

The Union Bank of London; Messrs. C. J. Hambro and Sons.

AGENTS IN SCOTLAND.—National Bank of Scotland.

AGENTS IN IRELAND.—The Munster Bank, Limited. The Belfast Banking Company.

TERMS OF BUSINESS.

The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.

Interest is allowed at the rate of 2 per cent. per annum on current deposits on the minimum monthly balances.

Investments and sales of all descriptions of British and Foreign Securities, &c., effected.

The Bank takes charge of Securities for customers, and receive Dividends on Indian and Foreign Funds, Railway and other Shares.

Every other description of Banking business transacted.

All remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."

E. J. HARDCASTLE, Manager.

14, Rampart Row, Bombay, 25th August 1869.

AGRA BANK (Limited).—Capital—£1,000,000 (One Million Sterling). In 100,000 Shares of £10 each.

HEAD OFFICE—Nicholas Lane, Lombard Street, London, E.C.

LONDON BANKERS.
The Bank of England
Messrs. Glyn & Co.
AND
The National Bank of Scotland.

Edinburgh Branch—17 St. Andrew Square.

BRANCHES IN INDIA AND CHINA.

Calcutta	Agra.	Kurrachee.	Shanghai.
Madras.	Bombay.	Lahore.	Hongkong.

The Bombay Manager grants Bills of Exchange at the following rates on London at 6 months sight at 1/11 per Rupee.

4	do.	1/10 3/4 ,,
3	do.	1/10 5/8 ,,
2	do.	1/10 9/16 ,,
1	do.	1/10 1/2 ,,
On demand		1/10 3/8 ,,
On Scotland		1/10 3/8 ,,
Circular Notes payable throughout Europe		1/10 1/4 ,,

No drafts at six months' sight are granted for sums under £50, and sums under £20 are only drawn for on demand.

INTEREST CHARGED.

On Loans on Government Paper and Railway Shares.
3 Months............5 per cent. per annum.
,, 1 to 2 ,, ... 4 per cent. per annum.
,, on other approved securities
3 Months............ 6 per cent. per annum.

INTERESTS.

On Deposits repayable on demand will be credited half-yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs. 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such has been the case, no interest will be allowed.

On Fixed Deposits subject to 3 months' Notice of withdrawal 3 per cent. per annum.
Do. 6 do. 4
Do. 12 do. 5

The Bank takes charge of Government Paper and other Securities for constituents without charge.

All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank (Limited), or order.

Hours of business, 10 to 3; Saturday, 10 to 1.

EDWARD MORRISS, Manager.

Bombay, 4th March, 1871.

INSURANCES.

SUN FIRE OFFICE.—ESTABLISHED 1710.

POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

GUARDIAN, FIRE, and LIFE ASSURANCE COMPANY.

Established 1821.—Capital £2,000,000.

POLICIES of INSURANCE against FIRE granted on all approved Buildings and contents thereof in Bombay and the Mofussil at moderate terms by

SIR CHARLES FORBES & Co. Agents.

Bombay, 1st September 1870.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LANDTRANSPORT IN DRESDEN.

The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies.

A. C. GUMPERT & Co.

Bombay, March, 1870.

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by

REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.

Bombay, 16th August 1865.

THE LIVERPOOL and LONDON and GLOBE INSURANCE COMPANY.

Policies of Insurance against Fire, upon Dwelling Houses and other Buildings in both the European and Native parts of the Island of Bombay, continue to be issued by the undersigned on behalf of the above Company.

The rate on Pucka-built Bungalows situated outside the Fort of Bombay, or in any part of the Bombay Presidency, is now reduced to (6) six annas per cent. per annum.

RITCHIE STEUART & Co.

CHURCH of ENGLAND ASSURANCE INSTITUTION.

Established 1840.

Empowered by special Act of Parliament, 4 and 5 Vic., cap XCII.

Capital One Million Sterling.

Life Assurances of every description granted.
Retiring Provision combined with Life Assurance.
Free Policies issued which can never altogether lapse through non-payment of Premium.
No extra charge for sea passage.
Reduction to European rates without medical examination.
Premium may be paid annually, half yearly, quarterly, or monthly, as desired.
Parsee and Armenian lives insured.
For detailed Prospectus, &c., apply to

Bombay, 9th July, 1870. REMINGTON & Co., Agency.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

Established 1809.

Incorporated by Royal Charter and Special Acts of Parliament.

CHIEF OFFICES:
64, Princes Street, Edinburgh;
61, Threadneedle Street, London, E.C.

CHAIRMAN OF THE GENERAL COURT;
Right Hon. Lord Lawrence, of the Punjab, G.C.B. & K.C.S.I.

DIRECTORS IN EDINBURGH:
Sir James Gardiner Baird, Bart.
David Davidson, Esq., Treasurer, Bank of Scotland.
J. F. Walker Drummond, Esq.
Charles Gairdner, Esq., Manager of the Union Bank of Scotland.
John Craigie Halkett, Esq., jr, of Cramond.
Alexander Howe, Esq., W.S.
Evan Allan Hunter, Esq., W.S.
G. Auldjo Jamieson, Esq., C.A.
R. B. Maconochie, Esq., of Gattonside.
Sir Alexander C. Ramsay Gibson Maitland, Bart, M.P.
Frederick Pitman, Esq., W.S.
James Campbell Tait, Esq., W.S.
David Baird Wauchope, Esq., Merchant, Leith.

DIRECTORS IN LONDON:
John White Cater, Esq., Merchant—Chairman.
Charles Morrison, Esq.—Deputy-Chairman.
Richard Baring, Esq., Merchant.
Richard Brandt, Esq., Merchant.
Philip Charles Cavan, Esq.
Edward Cohen, Esq., Merchant.
John Fleming, Esq., Merchant.
Pascoe du Pre Grenfell, Esq., Merchant.
Adolphus Klockmann, Esq.
Right Hon. Lord Lawrence.
Junius Spencer Morgan, Esq., Merchant.
George Garden Nicol, Esq., Banker.
Baron John H. W. Deschroder.
George Young, Esq., Merchant.

Solicitor:
Sir W. R. Drake, 46, Parliament St.
AUDITOR:
George Murray, C.A.
GENERAL MANAGER:
David Smith, W.S.

The Directors beg to intimate that, with the view of carrying on the Life Business of the Company in India, they have established a Branch Office in Calcutta.

The principles upon which the Company conducts the Life Business combine the system of Mutual Assurance with the safety of a large Protecting Capital.

The President, Vice-Presidents, and Directors are all Shareholders of the Company.

The Security afforded by the Company to meet the obligations under its Life Policies consists of:—

1. The Accumulated Funds in the Life and Annuity Departments, specially invested to meet the claims in these departments, amounting, as at 31st December, 1869, to £2,203,659
2. The Paid-up Capital of the Company 250,000
   In addition to which there is the unpaid Capital of £1,750,000
3. The Life Revenue, which for 1869 consisted of:—
   Life Premiums £269,387
   Interest on Funds, &c. 94,217
   363,604

The Rates of Premium are moderate and generally lower than those of other offices.

Reduction to English Rates without Medical Certificate, or fresh examination.

Nine-Tenths of the whole Profits in the Life Business are divided amongst the assured in the Participating Scale every Five Years.

The next Division of Profits will be made as at 31st December 1875.

All Policies on the Participating Scale opened on or before that date will share in the Fund then to be divided, which will consist of the Profits made during the previous Five Years.

The following Gentlemen have been appointed, with all the usual powers, as a

LOCAL BOARD OF DIRECTORS, viz.:—
H. M. Aitken, Esq., Merchant.
L. P. Delves Broughton, Esq., Administrator General.
S. E. Collis, Esq., Solicitor.
John F. Ogilvy, Esq., Merchant.
Edward Palmer, Esq., Chairman of the Board of Agency, East Indian Railway Company.
Medical Officer, Dr. C. Palmer, 6, Middleton Street.
Manager, W. B. Walls, Esq.
Law Agents, Messrs. Collis & Co.

Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta.

Or from the Agents at

Agra	...T. Bailey, Esq.
Akyab	...Agent of Bank of Bengal.
Colombo	...Messrs. J. Gibson, Thomson & Co.
Dacca	...J. J. Gray, Esq.
Dinapore	...Messrs. F. Smyth & Co.
Galle	...Messrs. J. Gibson, Thomson & Co.
Howrah	...John Lindley, Esq.
Kishnaghur Districts	...Archd. Hills, Esq.
Kurseong (Darjeeling)	..C. J. Graham, Esq.
Lahore	...Hector Gunn, Esq.
Madras	...Messrs. C. Shand & Co.
Mirzapore... ...	...Messrs. Hamilton, Brown & Co.
Rangoon	... Messrs. Buchanan & Co. and
Bombay	...W. NICOL & Co.

January 1871.

PESTONJEE EDULJEE SHROFF. LIVERY STABLES,

Calbadevee Road, next door Jamsetjee, Noorbhai and Co., and the Branch Post Office.

P. E. S. lets out on hire good Palanquin Shigrams, Phaetons, Carriages, Buggies, and Broughams, with either one horse or a pair. Charges moderate.

WINES, SPIRITS, BEER, &c.

CUTLER, PALMER, & Co.,
WINE MERCHANTS
TO
HER MAJESTY THE QUEEN,
HIS ROYAL HIGHNESS THE PRINCE OF WALES,
AND
THE PRINCIPAL LONDON CLUBS.

ESTABLISHED IN EUROPE 1815.

LONDON HOUSES:
44, MARK LANE, CITY, AND VILLIERS STREET, STRAND;
BORDEAUX HOUSE:
PLACE DU CHAMP DE MARS.

REPRESENTATIVES IN ALL PARTS OF THE WORLD.
ESTABLISHED IN BOMBAY 1842.

CUTLER, PALMER, & Co. respectfully solicit a continuance of the commands of MESSES, CLUBS, GENERAL MERCHANTS, and EUROPEAN RESIDENTS of WESTERN INDIA, to whom, from the extensive nature of their business, they can offer better value than their competitors in Bombay.

TO MERCHANTS AND GENERAL DEALERS our TERMS will be found MOST LIBERAL, both with regard to Credit and Discounts.

Detailed particulars will be afforded at our Offices in Dean Lane.

CUTLER, PALMER, & Co.'s
EXTRA DRY CHAMPAGNES.
CROWN BRAND—FINEST DRY.
AS SUPPLIED TO H.R.H. THE PRINCE OF WALES.
Quarts, Rs. 40 | Pints, Rs. 22-0.

FINE SPARKLING ....Qts. Rs. 36 Pints Rs. 19-8
GOOD SPARKLING for Tiffin, Ball, or Cup .... ,, 30 ,, 16-0

CUTLER, PALMER, & Co.'s
GERMAN WINES.

	Qts.		Pts.	
SPARKLING—HOCK NONPAREIL ......Rs.	40	Rs.	22	0
,, MOSELLE Do.	40		22	0
,, Do. MUSCATEL	36		19	8
STILL—MOSELLE BRAUNBERGER	25		—	
,, HOCK JOHANNISBERGER	42		22	0
,, ,, MARCOBRUNNER	34		—	
,, ,, FORSTER TRAMINER	34		—	
,, ,, RUDESHEIMER	26		14	0
,, ,, HOCKHEIMER	23		12	8

CUTLER, PALMER, & Co.'s
FRENCH WINES.

	Qts.			Pts.	
CLARETS—CHATEAU MOUTON ......Rs.	30	0	Rs.	16	0
,, ,, RAUZAN	25	0		14	0
,, ,, PALMER	22	0		12	0
,, ,, LAROSE	18	8		10	8
,, ST. JULIEN	17	0		10	0
,, CANTENAC	15	8		9	0
,, MEDOC	13	8		—	
,, HAUT SAUTERNES	22	0		12	0
BURGUNDIES—CHAMBERTIN, Red	32	0		17	0
,, NUITS, Red	26	0		—	
,, MACON, Red	21	0		—	
,, CHABLIS, White	26	0		14	0

CUTLER, PALMER, & Co.'s
SPIRITS.

COGNAC, superior very, Old Pale, Black Capsule ......Rs.	32
,, Superior Old Pale, Yellow Capsule	28
,, Pale, White Capsule	25
RUM, Superior Old Jamaica	22
OLD TOM, London Gin	21
IRISH WHISKY	23
SCOTCH WHISKY	21
GENEVA, in flasks 1 dozen in a case	19

CUTLER, PALMER, & Co.'s
SHERRIES.

A'1 AMONTILLADO, extra quality ......Rs.	38	0
AMONTILLADO, very choice	32	0
AMOROSO, full flavored, soft pale	28	0
SHERRY, Green Seal, full bodied, light gold colour	22	0
,, Blue Seal, extra pale and dry	22	0
,, Brown Seal, very pale and delicate	22	0
,, Yellow Seal, an excellent Dinner Wine	18	8
,, White Seal, an ordinary Dinner Wine	15	0
MARSALA, VIRGIN	15	8
OLD EAST INDIA MADEIRA, very choice	35	0

CUTLER, PALMER, & Co.'s
PORTS.

	Qts.			Pts.	
Very old and choice, firm crusted, Gold Capsule ......Rs.	36	0	Rs.	—	
INVALIDS', full fruity, Gold Capsule	30	0		—	
Black Seal, a Dessert Wine	24	8		14	8
CUTLER'S CELEBRATED RED SEAL	18	0		10	0

LIQUEURS.

	Qts.		Pts.
CURACOA, finest Amsterdam, Orange or White...Rs.	40	Rs.	22
MARASCHINO DI ZARA	40		22
CHERRY BRANDY, best Copenhagen	30		16
ORANGE BITTERS (the best)	20		—

CUTLER, PALMER, & Co.,
DEAN LANE, BOMBAY.

FOR SALE, at the Godowns of the undersigned, the following WINES:—

F. GIESLER & Co.'s CHAMPAGNE.
Quarts in cases of 1 dozen ....Rs. 40 each.
Pints ,, 2 ,, ... ,, 43 ,,

BLOCK, GREY & BLOCK'S CLARET.
Larose in cases of 1 dozen ....Rs. 37 each.
St. Julien in cases of 1 dozen............Rs. 28 ,,

1st December 1870. W. NICOL & Co.

FOR SALE.

ARMITAGE'S VEGETATIVE, for the REMOVAL and PREVENTION of INCRUSTATION in STEAM BOILERS.—JUST RECEIVED a SMALL CONSIGNMENT of the above Composition, which we recommend to the notice of all users of Steam-power.

GREAVES, COTTON, & Co.

Bombay, 17th February 1871.

FOR SALE, one portable STEAM ENGINE, 12-Horse Power, with two Cylinders, 8½ inch diameter, and enlarged Fire-box, complete, by Messrs. Ruston, Proctor and Co.
One do do 10-Horse power, &c.
One improved SAW BENCH for 36 inch Saw, complete.
For further particulars apply to the undersigned.

GREAVES, COTTON, & Co.

No. 6, Hummum Street, Bombay.

NOTICES.

BYCULLA STUDIO.—The above STUDIO has been RE-OPENED THIS DAY.

W. G. STRETTON.

Bombay, 1, Love Lane, 19th November 1870.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.

22, APOLLO STREET, OPPOSITE THE SECRETARIATE,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels, and every description of engineering plant for the repairs of steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will meet with prompt execution and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention:—

Corrugated Iron at Rs. 10 per cwt.
Peacock's and McInnes's Anti-fouling Composition
McDougall's Disinfecting Powder.
Taps and Dies (Whitworth's) complete in cases.
Low Moor Iron Bars, Plates and Rivets.
Best Trieste Flour in barrels at Rs. 24 a barrel.
Copper and Brass Pipes of sizes.

Roman Cement in Casks.	Fire Engines complete.
Corrugated Hoop Iron.	Patent Water Closets.
Jim Crows.	Traversing Screw Jacks.
Smiths' English Bellows.	Corrugated Iron.
Canvas.	Belting of sizes.
Rollers, Skins.	Clear Cloth.
Bundling Twine.	Paper for Mill use.
Portland Cement.	Iron Tanks of sizes.
Paint Oil, of various sorts.	Fire Bricks.
Wire Netting.	Perforated Zinc Sheets.

N.B.—The Trade supplied at moderate rates.

THOMSON AND COMPANY.
CHEMISTS AND DRUGGISTS,
Opposite the Secretariate,
22, APOLLO STREET, BOMBAY,
BRANCH ESTABLISHMENT.
MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay references will receive every care and attention.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway passengers on the two trunk lines of Western India, native merchants, traders, &c. seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations a decided means of extending their business.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Terms of Advertising may be learned on application to the Manager "Bombay Gazette" Press.

Bombay "Gazette" Press 1871.

NOTICES.

IMPORTANT.

TO BE SOLD,

THE MAGNIFICENT STOCK of MESSRS. BADHAM and Co., at a great reduction, and 10 per cent. discount for Cash. This is an opportunity that seldom or never offers itself in India for purchasing

FIRST CLASS GOODS AT LESS THAN LONDON PRICES.

OUTSTANDINGS.

All Accounts over one year standing, if paid at once, no interest will be charged. All under one year's standing will be subject to discount of 10 per cent.

Apollo House. BADHAM & Co.

Bombay, 6th February 1871.

IMPORTANT ANNOUNCEMENT.

ASQUITH AND COMPANY,
SHIRTMAKERS, HOSIERS, AND GENERAL OUTFITTERS,
No. 22, APOLLO STREET,
Opposite the Secretariat, Bombay,
UNDER THE PERSONAL MANAGEMENT OF
F. ASQUITH,
(Five years with Badham & Co.)

BEG to announce further additions to their choice and well-assorted STOCK, which has been specially selected and manufactured to their order.

Their rates for Cash and Credit payments will be found to compare most favourably with Home charges.

SHIRT DEPARTMENT.

ASQUITH & Co.'s PERFECT FITTING SHIRTS.

	Cash. Rs.	a.	Credit. Rs.	a.
Long Cloth & Cambric Fronts, &c., six for	22	8	25	8
Fine Long Cloth, Linen Fronts, &c., six for...	28	0	31	8
Printed Cambric, Collars attached, six for	22	8	25	8
French Printed Cambric, Collars attached six for	28	0	31	0
Dress—French Embroidered Fronts, each	7	0	8	8
Oxford Cloth—The genuine material. From its cool and absorbing qualities it is greatly in favour with Sportsmen and those actively engaged, each	6	8	7	8
Ditto Ditto six for	37	0	42	0
Flannel—Best Wove, plain and fancy colors, shrunk, each	8	8	9	8
Ditto Ditto six for	49	0	56	0
Silk and Wool—The best quality, shrunk, each	9	0	10	0
Ditto Ditto six for	52	0	58	0
Best Spun Silk Wool—Fast colors, ea	11	8	13	0
Ditto Ditto six for	67	0	75	0

ASQUITH & Co.'s SLEEPING SUITS.

Striped Cambric	6	8	7	8
French Printed Cambric	7	8	8	8
Oxford Cloth	10	0	11	8
Best Wove Flannel, plain and striped	17	0	19	8
Best Silk and Wool do do	17	8	20	0
Best Wove Spun Silk	23	0	26	0

HOSIERY DEPARTMENT.

ASQUITH & Co.'s SOCKS.

Fine Brown Cotton ...per doz.	11	0	12	8
Fine Mixed coloured Cotton	12	8	13	8
Fine Cotton, Fancy stripes	14	8	16	8
Superfine Cotton, Fancy striped	17	8	19	8
Real Balbriggan	25	0	29	0
Plain Merino, coloured	14	8	16	8
Superfine Merino striped	16	8	18	8
Extra Fine Merino Striped	19	8	22	8
Ribbed Merino Shooting Knickerbockers, per pair	4	12	5	12
Cotton Bathing Drawers	2	0	2	2

ASQUITH & Co.'s UNDER-VESTS.

	Each.				Six for.	
Real Gauze Merino	3	4	3	12	19	21
Super do do	4	4	4	12	24	27
Real India Gauze	5	4	6	0	30	33
Silver Grey Merino Long Sleeves, for Travellers	5	0	5	12	29	35

SCARF & TIE DEPARTMENT.

ASQUITH & Co.'s TIES.

White Cambric Ties, each Dress	0	8	0	10
Black Tom Thumb, each	0	14	1	0
Coloured do. do.	0	14	1	0
Black Eglingtons, 1 inch wide, each	1	4	1	8

ASQUITH & Co.'s SCARVES.

"Ollivier"	Small-made	1	12	2	0
"Promenade"	Sailors' Knott	2	10	3	0
"London Smoke"		2	10	3	0
"Duke Spot"	Large made	2	0	2	4
"Corded Silk"	Sailors' Knott	2	12	3	4
"Conqueror"		2	12	3	0
Windsor Washing	Unmade for	1	12	2	0
Fancy Silk	Ring of Knott	2	4	2	12
Rich DuCape		3	4	4	0
Race and Regatta plain Collars		2	10	3	0

ASQUITH & Co.'s BRACES.

Cantab, leather ends	2	4	2	8
do. striped Doe ends	2	8	3	0
Guyot's, in all colours	1	8	1	12
do. Best quality	2	0	2	8

ASQUITH & Co.'s COLLARS.

The best quality. Threefold all Linen, specially made for Asquith & Co.	West End Shakspeare Dux Pall Mall	6	0	7	0
Collars with Tie attached		6	8	7	8

ASQUITH & Co.'s HANDKERCHIEFS.

Scotch Lawn, ready for use	5	0	6	0
Irish Cambric	10	8	11	8
Fine Irish Cambric	13	8	15	0
Superfine	16	8	18	8
Fine Irish, coloured borders	15	8	17	8

HAT DEPARTMENT.

ASQUITH & Co.'s HATS.

Best Silk Dress Hats, each	12	8	14	0
Drab Felt Shell, each	8	8	10	0
Black Felt Hats, small—shapes Isis, Cantab, Worthing, each	6	8	7	8
Blenheim, half stiff, extra light, each	6	8	7	8
Scarboro', black beaver felt (soft), each	7	8	8	8
Tweed Cambridge, for Travellers, each	5	0	6	0
Tweed Caps, silk lined, each	3	8	4	0
Strathpeffer (Scotch Caps), each	5	0	6	0

ASQUITH & Co.'s HELMETS.

White Regulation.	Drill on felt	16	0	18	0
	Drill on cork	18	0	20	0
Hunting. White Wide Brim.	Drill on felt	16	0	18	0
Wide Brim Hunting.	Drab felt	8	8	10	0

ASQUITH & Co.'s OVERLAND TRUNKS.

The correct height for P. & O. Steamers	30 inches	25	0	28	0
	33 ,,	28	0	32	0
Ladies' with Tray	36 ,,	45	0	50	0
PORTMANTEAUS, to fit under Railway Seat	24 in. long.	23	8	26	0
	27 in. long.	25	0	28	0
Hand Bags, Best Hide		10	0	11	8
		13	8	15	0

Courier Bags, Soiled Linen Bags, Rug and Wrapper Straps Turkish Towels, Hand Towels.

ASQUITH AND COMPANY'S
OUTFITTING IN ALL ITS BRANCHES.

Catalogues and Price List on application with their Liberal System for Cash and Credit Payments.

N. KHYRAZ AND Co.,
TAILORS, OUTFITTERS, &c.,

HAVE the pleasure to inform the Nobility and Gentry of Bombay and the Mofussil, that they have in stock a choice selection of WOOLLEN GOODS, suitable for the present season, at English Prices for Ready Money.

N. K. & Co. solicit an early inspection.

Orders from Outstations must be accompanied with a remittance, or reference in Bombay for payment.

Self-measurement Cards and Patterns forwarded on application.

The following List of Prices are for Cash Payments:—

Dark Angola Suit, of very light texture, well adapted for the present season ... Rs.	25
Fancy Scotch Tweed Suits	25
Fancy Scotch Tweed Trousers	9
Fancy Doeskin Silk Mixed Trousers, per pair	12
Fancy Scotch Tweed Norfolk Jackets	12
Black Superfine Cloth Dress Suit	65
Black or Blue Superfine Frock Coats, with Silk Facing	40
Black or Blue Superfine Morning Coats	28
Black Silk Alpaca Coat	10
Drab Herbert Cloth Suits	12
Drab Sheft Cord Breeches	12
Whip Cord and Bedford Cord Riding Trousers, per pair	18
Coloured Washing Trousers, per pair	5
Flannel Sleeping Suits	12
Indian Sleeping Suits	12

SHIRTS.

White Shirts	...at Rs. 42 to Rs. 54 per doz.
Indian Gauze Under Shirts	18 ,,
Flannel Shirts	6 each.
Indian Shirts	6 ,,
Silk and Wool Flannel Shirts	8 ,,
Linen Collars 3 fold, any shape	6 per doz.
The White Regulation Helmets	15 each.

Helmets and Hats, in every style of fashion, at moderate Prices. Collars, Scarfs, Ties, Railway Rugs, Umbrellas, Overland Trunks, and Scotch Mauds.

N.B.—Every requisite for Overland Passengers.

Note the Address,
N. KHYRAZ AND COMPANY,
No. 13, MEDOW STREET.

THACKER VINING, & Co.

A COMPLETE BOOK CATALOGUE is in course of preparation; orders will be registered.

AN INTERIM PAMPHLET, containing Paragraph Notices and Lists of Valuable Books, Instruments, Pictures and Sundries, may be had on application

ENGLISH GOODS
(VIA SUEZ CANAL)
AT CHEAPEST RATES.
D. NICHOLSON & Co.,
Silk, Woollen and Manchester Warehousemen
(Wholesale and Retail),
India, Colonial and Foreign Outfitters,
50 TO 52, ST. PAUL'S CHURCHYARD
(CORNER OF CHEAPSIDE) LONDON,
Established 1843,

Invite the attention of OFFICERS of both Services, and FAMILIES residing in India and China, to their Illustrated 120 page Catalogue, containing full particulars as to Woollen, Silk and Cotton Goods of every description.

Ladies' Clothing, Linens, Hosiery, Gloves, Ribbons, Haberdashery, Jewellery, &c.

Contractors for Military and Police Clothing and Accoutrements.

Household Furniture	Cutlery	Preserved Provisions
Musical Instruments	Carriages	Stationery
Ironmongery	Saddlery & Harness	Books
Fire-arms	Boots and Shoes	Toys, &c., &c.
Agricultural Implements	Wines	
	Ales	
	Beers	

Shipped at Lowest Export Prices.

Sole Agents for the "Wanzer" and the "Britannia" Sewing Machines for the City of London.

Foreign Produce disposed of for a Commission of 2½ per cent.

Price List can be had of Messrs. WHEATLEY & Co., Bombay.

D. NICHOLSON & Co.,
50, 51, and 52, St. Paul's Churchyard, London.

Terms—Not less than 50 per cent. to accompany Indents and Balance against Bills of Lading.

Illustrated Price Lists may be obtained Post Free on application to the Publisher of the "Englishman" Newspaper, Calcutta.

NOTICES.

MRS. LAKE has the pleasure to inform the Ladies of Bombay and those at Out-stations, that she has just returned from England with a CHOICE SELECTION OF FASHIONABLE MILLINERY, selected by herself at the FIRST LONDON HOUSES, as follows, &c.:—

Ladies' Dress Bonnets, trimmed, from Rs 15 to 18, 20, and 30 each.
Ladies' Hats, richly trimmed with feathers, &c., from Rs 15 to 18, 20 and 35 each.
The Princess Park Riding Hat, with Feather and Veil, from Rs 24 to 31.
Ladies' Hats, untrimmed, from Rs 4 to 6.
Hair Chignons in every shade, "Auburn," "Flaxen," "Black," "Light and Dark brown," &c., from Rs 10 to 20.
Large sized Frizettes, at Rs 3 per pair.
Rich Silks, Satins, Reps, &c., from Rs 3, 4, 5, to 9 per yard.
Black, White, and Colored Satins, from Rs 4, 5, to 10 per yard.
Rich Silk Evening Dresses in the new colors, from Rs 5 to 9-8 per yard.
French Prints and Cambrics, from 8 to 12 Annas per yard.
Percales and Brilliants, at Rs 1 per yard.
Piqué and Jean, in the new colors, from Rs 1 to Rs 1-8 per yard.
Black Velvet for Dresses, extra rich, at Rs 14 per yard.
Black Embroidered Velveteen Garibaldis, at Rs 17 each.
[illegible] and Llama Garibaldis from Rs 4 to 17 each.
[illegible] Garibaldis, from Rs 4 to 12 each.
Black and White Lace Garibaldis, from Rs 16 to 21 each.
The Princess [illegible] Breakfast Dress.
Piqué and [illegible] Dress.
Camisoles, plain and trimmed.
Lace sets for open Bodices with loose Sleeves, from Rs 3 to 10 per set.
Lace and Muslin open [illegible], Rs 2 to 5 per pair.
The new Duchess Lace sets, from Rs 7 to 12 per pair
The Reversible Cuffs with Collars, from Rs 1 to 2 per pair.
Ladies' Bonnet Caps, Rs 1-8 each.

BALL DRESSES, &c.

Ball Dresses in great variety, from Rs 18, 20, 35, to 60 each.
Ball Dresses with Berthe and Sleeves, from Rs 18 to 35 each.
Black Tulle Ball Dresses, richly trimmed, from Rs 36 to 60 each.
Crystal Tarlatan and Tulle Tarlatans, Grenadines, and Crepe white and colored Satin slips.
Honiton Lace Handkerchiefs, Rs 11 to 21 each.
Lace Tunics and Flounces, Ball Room Fans, from Rs 6 to 10 each.
Embroidered Petticoats, from Rs 8, 10 to 15 each.
Muslin Petticoats, flounced and trimmed, from Rs 3, 5, 6, and 10 each.
White Silk Stocking, from Rs. 5-8 to Rs 6 per pair.
Thread and Cotton plain and open worked Stockings for Ladies from Rs 19 to 25 per dozen.
Ladies' Black Kid Boots.
Ladies' Kid Gloves, from Rs 2-12 to Rs. 3 per pair.
Pearl Necklaces, from Rs 3 to 7 per set.
Wreaths of Flowers in all the new styles.
Flowers and Feathers, &c.; Sashes; Dress Improvers, from Rs 3 to 5 each.
Corsets of best manufacture, from Rs 7 to 12 per pair.
Nursing Stays, Rs. 10 per pair.
The Princess Park Riding Hat, from Rs 24 to 31 each.
Riding Habits made to order.
The "New" Dress Improver.

MANTLES, &c.

Real Velvet Mantles, richly trimmed, from Rs 75 to 89 each.
Velveteen Jacquettes, from Rs 16 to 25.
Velveteen Jacquettes, trimmed Sable, from Rs 27 to 31.
Black Cashmere Jacquettes, trimmed, from Rs 19 to 23.
White Serge and Alpaca Jacquettes, from Rs 12 to 16.
Black Grenadine Mantles, from Rs 27 to 35.
White Cashmere Jacquettes, trimmed black, from Rs 13 to 15.

WEDDING TROUSSEAUX.

Rich Satin and Silk Dresses.
White Tulle Dresses, richly trimmed with Satin.
Tarlatan and Grenadine Dresses.
Organdi Dresses, trimmed.
Real Honiton Lace Veils, from Rs 69, 75, to 85.
Rich Lace Veils, from Rs 20 to 35 each.
Tulle Bridal Squares, from Rs 11 to 20 each.
Real Honiton Lace Handkerchiefs, Rs 10, 12, 18 to [illegible]
Blonde and Tulle Bodices, trimmed with Satin, [illegible] 20 each.
Bridal Wreaths and Bouquettes, from Rs 8 to 15.
Bridal Favours, from Rs 6 to 10 per dozen.
Dress Bonnets, richly trimmed, from 18 to 30 each.
Embroidered White Petticoats, from Rs 8 to 18 each.
Muslin Skirts, flounced and trimmed, from Rs 3, 6, to 10.
Fans, from Rs 5 to 12 each.
Gloves, best Kid, single and double buttoned, from Rs 2-12 to 3 per pair.
White Muslin Morning Dresses (ready made) from Rs 18 to 25.
Bridesmaids' Wreaths, from Rs 8 to 10.
Bridesmaids' Dresses, complete, from 25 to 35 each.
Under Linen richly trimmed (ready made) at moderate charges.

CHILDREN'S DEPARTMENT.

Girls' and Boys' Hats, richly trimmed, from Rs 9 to 12 each.
Pelisses in all the new colours, richly trimmed, for Boys and Girls, from Rs 9 to 15.
Girls' Scotch Plaid Mantles, from Rs 10 to 12 each.
Coloured Flannel Knickerbocker Drawers, embroidered, from Rs 2-12 to 3-8 per pair.
Striped Knickerbocker Stockings, from Rs 2-8 to 3 per pair.
Coloured Flannel Petticoats, embroidered, from Rs 2-12 to 3-8.
White Cotton Drawers for Girls and Boys, from Rs 1-8 to 1-12 per pair.
Plain and open work Cotton Socks for Children, Rs 6 to 10 per dozen

INFANTS' DEPARTMENT.

Richly embroidered Cloaks, from Rs 20 to 40 each.
Plain Cashmere Cloaks, from Rs 18 to 23 each.
White Cashmere Hoods, from Rs 9 to 12 each.
White Silk and Satin Hoods, from Rs 9 to 12 each.
Velvet and Satin Baby's Bonnets, from Rs 8 to 12.
Satin and Silk Baby's Hats, from Rs 8 to 12.
Velvet and Satin Baby's Hats, from Rs 8 to 12.
White and Colored Sun Hats at Rs 2 each.
Baby's Bibs, from 8as., 12as., 1 Rupee to 2-8 each
Baby's Pinafores, Re 1 to 2 each.
Baby's Shirts, 8 Annas to Re 1 each.
Embroidered short Frocks, Woollen Hoods, from Rs 2 to 4 each.
Woollen Socks for Infants, Re 1 per pair.
Patent Rosettes and Bonnet Caps.
Baby's patent leather Shoes.

FOR TRAVELLERS.

Travelling Dresses in "Serge," "Linsey," "Tweeds," "Sateen," "Cashmere," "Twill," "Lustres," Merinos," and Alpaca.
Waterproof Costumes (ready made) from Rs 18 to 25 each.
Holland, Print, Piqué, and Muslin dresses ready made, for board-ship wear, from Rs 12 to 18 each.
Flannel Morning Dresses, coloured, from Rs 18 to 20.
Coloured Warm Linsey Petticoats, from Rs 5 to 9 each.
Coloured Print Petticoats, from Rs 4 to 6 each.
Velvet and Merino Garibaldis, from Rs 5 to 18 each
Muslin and Print Garibaldis, from Rs 3 to 10 each.
Warm Jacquettes, from Rs 10 to 22 each.
Gauze Veils, Hats, &c.
A nice Stock of ready-made Under Linen, consisting of Chemises, Night Dresses, Drawers, Petticoats plain and trimmed, Petticoat Bodices plain and trimmed, Camisoles, Dressing Gowns.

FOR MOURNING.

Black Bonnets in Crepe, Tulle, Straw, &c., from Rs 15, 17 to 25.
Black Straw Hats, trimmed in latest style, from Rs 15 to 25.
Rich Black Silk at Rs 3, 3½, 4, 5, 6 to 9 per yard.
Paramatta, Alpaca, Woollen Reps, Merino, and Linseys.
Half-Mourning Prints, Cambrics and Muslins.
Black Silk Grenadine and Crepes, Crepe Collars and Cuffs.
Linen Collars and Cuffs.
Crepe, Gauze, and Tulle Veils.
Black Llamma and Tulle Garibaldis.
Widows' Bonnets, Caps, and Fronts.
Mourning Muslin and Crêpe Trimming.
Jet and Vulcanite Chains, Brooches, Ear-rings, Crosses Watch Guards, &c.
Frizettes and Hair Nets.
Black Silk Stockings and Black Kid Boots.
Black Fans, Trimmings and Buttons.
Black Kid Gloves.

FOR GENTLEMEN.

White Dress Neckties.
White, colored, and black Kid Gloves, at Rs 3 per pair, cash.

PERFUMERY,—consisting of

Black and White Cosmetique.
Nuda Veritas.
Double distilled Lavender Water.
Bandoline.
Essence Bouquet, Jockey Club, Wood Violet, Ylang Ylang, Frangipani, Moss Rose, Sensation, Rondoletia, &c., at Rs 1-4 per bottle.
Thomas' Universal Hair Restorer, Toilet Cream for the Hair.
The Princess Alexandra Hair Waver.
Hair Pins, safety and plain.
Brushes,—Hair, Tooth, and Nail.
Buttons, Fringes, Trimmings, &c.
Feathers, Flowers, &c., in great variety.
Elastic Garters for Ladies.

WEDDING AND MOURNING ORDERS CAREFULLY ATTENDED TO.

LADIES' OWN MATERIAL MADE UP.

TERMS—CASH.

Orders from Outstations must be accompanied by a Remittance for payment in Bombay.

"UXBRIDGE HOUSE,"
7, CLARE ROAD, BYCULLA, BOMBAY.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL AND Co.,
BOOT AND SHOE MAKERS, SADDLERS AND HARNESS MAKERS,
30, MEADOW STREET, BOMBAY.
1, EAST STREET, POONA.

GEO. NICOLL & Co.,
BOOT AND SHOE MAKERS,
SADDLERS AND HARNESS MAKERS,
30, Meadow Street, Bombay,
1, East Street, Poona,

BEG to inform their Constituents and the Public generally, they have THIS DAY commenced Business as SADDLERS and HARNESS MAKERS, and have received a supply of double and single Harness, Ladies' and Gentlemen's Saddles and Bridles, Riding, Driving and Hunting Whips, and all other necessaries required in the Saddlery Line.

Having secured the services of a Foreman Saddler from one of the first Houses in London, they are prepared to execute all Orders with which they may be favoured, carefully and promptly.

ROWLAND AND Co.,
SADDLERY AND HARNESS ESTABLISHMENT,
8 MEDOW STREET, FORT, BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

THOMAS D. MARSHALL'S LADIES' BOOTS, beautifully made and moderate in price. The New Illustrated Catalogue, with particulars of special and convenient arrangements for Indian Residents, post free to India. Prepared Kid Walking Boots, Elastic or Button, Fancy Toes, Military Heels, 16s. 6d. New designs in Enamelled or Glove Kid, for Croquet or Promenade, 21s. Elastic House Boots, soft mock kid or Satinette, 5s. 6d. Orders should be accompanied by pattern boot or paper pattern of sole the size required, and remittance crossed "Bank of England."

Prepaid Orders, if over £5, CARRIAGE FREE TO BOMBAY, CALCUTTA, OR MADRAS.

THOMAS D. MARSHALL,
192, Oxford Street, London, W.

McCABE'S WATCHES
CAUTION TO PURCHASERS.

It has come to the knowledge of the undersigned, that VERY INFERIOR WATCHES, not made by him, but bearing his well known name, are being offered to the Indian public, at prices which preclude the best workmanship and warranty.

PURCHASERS are advised to EXERCISE CAUTION in BUYING, and if they are in doubt, they can remit direct by Bank Draft, or otherwise.

Price Lists of Gold and Silver Watches forwarded on application post free.

32, Cornhill, London. JAMES McCABE

TO EUROPEAN RESIDENTS IN INDIA.
THE SOVEREIGN BOOT
(FOR LADIES)

Made of soft Glove Kid, Channel Soles, Fancy Toes, Pliant Elastic Sides, Military Heels. Made expressly for Tropical Climates.

On the reception of twenty-one shillings stirling, the above will be sent out by pattern post, prepaid to any part of India, a pattern boot remitted to us through the PATTERN POST (costing a few pence) is sufficient guide for size, which is always registered for future use.

Illustrated Catalogues Post free on application.

MARSHALL AND WILLATS,
207 and 208 Oxford Street, W. London.

Printed and Published for the Proprietor by HENRY SLYTH, at the "Bombay Gazette" Steam Press, Meadow Street, Fort, Bombay.

AGENTS—LONDON, Mr. GEORGE STREET, 30 Cornhill, E. C. PARIS Messrs. H. and W. GALIGNANI and Co., Publishers, Rue de Rivoli.—CALCUTTA, Messrs. THACKER, SPINK, and Co.—MADRAS, Messrs. PHAROAH and Co.